



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

Internal Audit Strategy 2018 / 2021

**Presented at the Ethics, Transparency & Audit
Panel (ETAP) meeting of: 25 July 2018**

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1 INTRODUCTION

Our approach to developing your internal audit plan is based on analysing your corporate objectives, risk profile and assurance framework as well as other, factors affecting **the Police and Crime Commissioner for Staffordshire and the Chief Constable of Staffordshire** in the year ahead, including changes within the sector.

1.1 Background

Founded in 1842, Staffordshire Police covers an area of over 1,000 square miles. The county has a population of more than a million with rich diversity of communities, all with specific policing needs. The Force, in line with the national picture, is faced with challenges in providing visible local services and ensuring equality of access to key services for all.

The Policing and Crime Act 2017 is now in place (from 31 January 2017) introducing a number of measures including giving police and crime commissioners the option of taking on responsibility for the governance of local fire and rescue services and placing a duty for emergency services to explore collaboration opportunities to improve effectiveness or efficiency. Within Staffordshire, a decision was made by the Home Office in March 2018 for the governance arrangements of the Fire & Rescue Service to be the responsibility of the Police & Crime Commissioner.

1.2 Vision

The Police and Crime Plan sets out the Police and Crime Commissioner's vision and priorities for 2017 / 2020. The Police and Crime Plan sets out a shared vision for Staffordshire's police service as:

'Staffordshire Police's mission is to keep our communities safe and reassured.'

1.3 Strategic Priorities

In order to achieve the above vision, the PCC's priorities for Staffordshire are:

- Modern Policing;
- Early Intervention;
- Supporting Victims and Witnesses;
- Managing Offenders; and
- Public Confidence.

2 DEVELOPING THE INTERNAL AUDIT STRATEGY

We use your objectives as the starting point in the development of your internal audit plan.

2.1 Risk management processes

We have not yet evaluated your risk management processes, and this will therefore be one of the first audits we undertake to gain assurance that we can rely on your risk registers to inform the internal audit strategy. We have had sight of the OPCC Strategic Risk Register but the Force Risk Register was being updated at the time and therefore the strategy will need to be updated to reflect any specific Force risks, once the Risk Register has been updated. We have used various sources of information (see Figure A below) and discussed priorities for internal audit coverage with the following people:

- Interim Police and Crime Commissioner's Director of Finance
- Chief Constable's Chief Finance Officer
- Chair of Ethics, Transparency & Audit Panel (ETAP)
- Procurement Manager

Based on our understanding of the organisations, the information provided to us by the stakeholders above, and the regulatory requirements, we have developed an annual internal plan for the coming year and a high level strategic plan (**see appendix A and B for full details**).

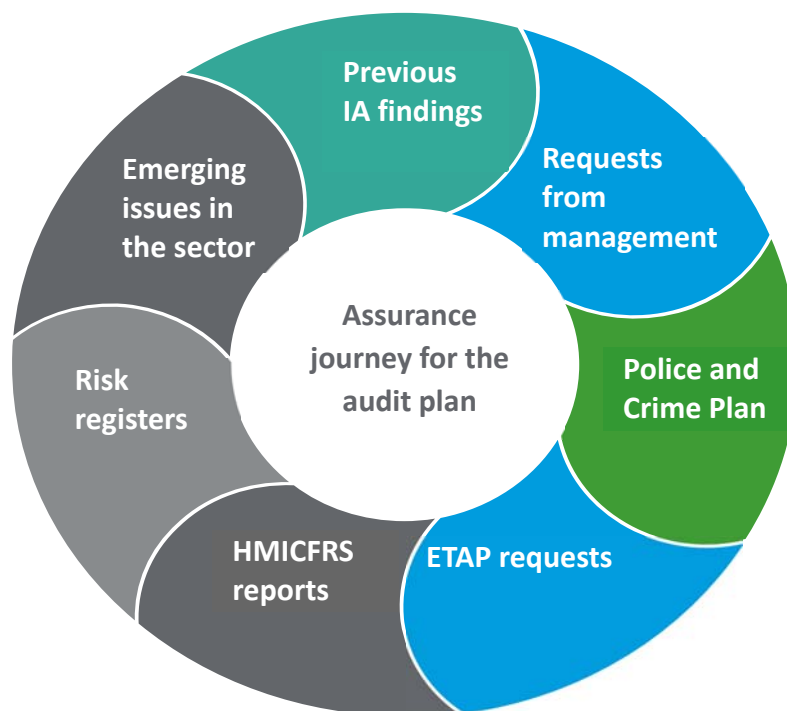


Figure A: Sources considered when developing the internal audit strategy

2.2 How the plan links to your strategic risks

Each of the reviews that we propose to undertake is detailed in the internal audit plan and strategy within appendices A and B. In the table below we bring to your attention particular key audit areas and discuss the rationale for their inclusion or exclusion within the strategy.

Area	Reason for inclusion or exclusion in the audit plan/strategy
Police and Crime Plan	The Police and Crime Plan was published in 2017 and we have included a review to consider how the Police and Crime Commissioner holds the Chief Constable to account and receives assurance from the Force that priorities will be delivered. Coverage is planned for 2019/20
Partnerships	Given the strategic ambitions and the need to work with partners to achieve the strategic objectives, it is necessary that the partnerships are in place, effective and are delivering as intended. Coverage is planned for 2019/20
IT	The Force is investing £millions in new technology and has previously had minimal IT audit coverage. We have therefore included proportionate coverage in each year of the IA strategy to provide assurance and/or advisory coverage in this important area.
Workforce Planning	Given the ambitions around agile working and efficiencies, it is important that staff are in the right place at the right time. This is planned for coverage during 2019/20
Resource Management: Overtime	The Force has overspent on overtime in previous fiscal years and this area is a key stream of the Force's saving programme. This area will be reviewed early in 2019/20 to ensure this area is tightly controlled.
Budget Control	Given the proposed changes to budget holder and budget responsibilities during 2018/19 it is sensible to provide assurance over these arrangements during 2019/20.
General Data Protection Regulation (GDPR)	New GDPR legislation is being introduced in May 2018. Due to the importance of this area and potential fines / reputation damage, a review has been included in 2019 / 2020 to review compliance with the legalisation post May 2018.
Fire Collaboration	Given the changes around governance and transition it is sensible to include coverage over the arrangements in place to ensure a robust framework is in place.
POCA	Given the sector risks associated with this area, it is necessary to include coverage across the 3 years.
2017 / 2018 internal audits	In 2017 / 2018, your previous internal auditors provided some limited assurances around Financial Ledger, Procurement, Property Stores and Transport Partnership. These areas will be revisited in 2019 / 2020 to allow for practises to be embedded.

As well as assignments designed to provide assurance or advisory input around specific risks, the strategy also includes: time for tracking the implementation of actions and an audit management allocation. Full details of these can be found in appendices A and B.

2.3 Working with other assurance providers

The ETAP is reminded that internal audit is only one source of assurance and through the delivery of our plan we will not, and do not, seek to cover all risks and processes within the organisations.

We will however continue to work closely with other assurance providers, such as external audit and HMICFRS to ensure that duplication is minimised and a suitable breadth of assurance obtained.

3 YOUR INTERNAL AUDIT SERVICE

Your internal audit service is provided by RSM Risk Assurance Services LLP. The team will be led by Dan Harris as Head of Internal Audit, supported by Angela Ward as Senior Manager.

3.1 Fees

Our fee to deliver the 2018/19 plan is in line with the rates quoted within our recent tender submission.

3.2 Conformance with internal auditing standards

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

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 2016 to provide assurance whether our approach meets the requirements of the International Professional Practices Framework (IPPF) published by the Global Institute of Internal Auditors (IIA) on which PSIAS is based.

The external review concluded that “there is a robust approach to the annual and assignment planning processes and the documentation reviewed was thorough in both terms of reports provided to audit committee and the supporting working papers.” RSM was found to have an excellent level of conformance with the IIA’s professional standards.

The risk assurance service line has in place a quality assurance and improvement programme to ensure continuous improvement of our internal audit services. Resulting from the programme, there are no areas which we believe warrant flagging to your attention as impacting on the quality of the service we provide to you.

3.3 Conflicts of interest

We are not aware of any relationships that may affect the independence and objectivity of the team, and which are required to be disclosed under internal auditing standards.

4 ETHICS,TRANSPARENCY & AUDIT PANEL (ETAP) REQUIREMENTS

In approving the internal audit strategy, the committee is asked to consider the following:

- Is the ETAP satisfied that sufficient assurances are being received within our annual plan (as set out at appendix A) to monitor the organisations' risk profile effectively?
- Does the strategy for internal audit (as set out at appendix B) cover the organisations' key risks as they are recognised by the ETAP?
- Are the areas selected for coverage this coming year appropriate?
- Is the ETAP content that the standards within the charter in appendix C are appropriate to monitor the performance of internal audit?

It may be necessary to update our plan in year, should your risk profile change and different risks emerge that could benefit from internal audit input. We will ensure that management and the ETAP approve such any amendments to this plan.

APPENDIX A: INTERNAL AUDIT PLAN 2018 / 2019

Audit	Objective of the review	Days	Proposed timing	Proposed ETAP
Risk Based Assurance				
Risk Management	Review the Risk Management arrangements for the organisation. This will include a review of the Risk Management Policies and Strategies in place, the use of risk registers, risk scoring, escalation, use of controls and assurances.	10	July 2018	September 2018
Savings Programme	The audit will provide assurance around the robustness of cost saving plans that are in place, providing assurance that the planned savings are true savings and that delivery of the savings is being appropriately captured in order to achieve the agile work force that is required.	10	October 2018	January 2019
Core Assurance				
Data Migration / Data Quality	This audit is likely to be completed in two stages. The first stage will be to complete an audit on the plans and the implementation plans in place around the migration of data onto Niche.	8	September 2018	January 2019
	The second stage will be to complete an audit to provide assurance that the data has been captured, recorded and migrated successfully.	10	January 2019	March 2019
Oracle ERP System	The Force is just about to commence a 22 week programme of an Oracle system upgrade. As such the audit will consider the issues that had been highlighted by the Force prior to the upgrade and will provide assurance that the system upgrade will have addressed those highlighted issues effectively.	10	December 2018	March 2019
Cash & Property Spot Check	Given the limited assurance provided by the previous internal audit provider during 2017/18 we will follow up on any agreed actions and in addition we will undertake a regularity audit. The audits will consider cash and property collection and management.	7	November 2018	January 2019
Project Management	An audit to understand how projects are managed across the Force and how potential benefits are tracked and monitored to ensure completion and transparency.	10	January 2019	March 2019

Audit	Objective of the review	Days	Proposed timing	Proposed ETAP
Governance Transition	An advisory review of the governance structure together with a focus on the arrangements in place, specifically with the Home Office decision that the governance arrangements of Staffordshire Fire & Rescue should become the responsibility of Staffordshire Police & Crime Commissioner.	8	September 2018	November 2018
Key Financial Controls (including General Ledger, Bank Accounts, Income and Debtors)	To provide assurance over the key controls of transactions, bank accounts and income and debtors.	15	November 2018	January 2019
Financial Management	<p>Management concern around accuracy of coding and CRN processes. An audit to consider those transactional items/payments/journals in order to provide assurance that the transaction is accurately coded and processed timely.</p> <p>Potentially this audit could involve some data analytics software. to ensure that all invoices paid have a corresponding goods received note.</p>	15	June 2018	September 2018
Other internal audit activity				
Follow Up of Previous Management Actions	To meet internal auditing standards, and to provide assurance on action taken to address recommendations previously agreed by management.	10	August 2018	November 2018
Management	<p>This will include:</p> <ul style="list-style-type: none"> • Annual planning; • Preparation for, and attendance at, ETAP; • Regular liaison and progress updates; • Liaison with external audit and other assurance providers; and • Preparation of the annual opinion. 	18	Throughout the year	N/A
Total:		131		

NB: Resources allocated to individual audits have taken into consideration the level of risk assigned to the area by the client, our knowledge of any existing client controls, including how effective these are, and the specialist nature of the area being reviewed. The resource level applied for the delivery of the area of work is reviewed as the detailed scope of the work is agreed with the executive lead.

APPENDIX B: INTERNAL AUDIT STRATEGY 2018 / 2021

Proposed area for coverage	Internal audit coverage	2018 / 2019	2019 / 2020	2020 / 2021
Risk based assurance				
Crime Data Integrity	Standards of Data Recording.	✓	✓	✓
Procurement & Contract Management	Review of how the organisation ensures VFM through its procurement strategy and activities		✓	✓
Budget Planning	Ineffective budgeting and weak assumptions (Risk 4)		✓	
Workforce Planning & Establishment	Lack of capacity of resources/people, finances including those of partners to support the delivery of the strategic priorities (Risk 5)		✓	
Estates Strategy	The Estates Strategy is not aligned to wider organisational strategy and operational requirement (Risk 3)			✓
Police and Crime Plan	Failure to deliver the OPCC Plan in support of the strategic objectives, thus creating reputational damage to the PCC		✓	
General Data Protection Regulation	Risk 6 -Failure to comply with the requirements of the General Data Protection Regulation (GDPR).		✓	✓
Complaints	Failure to comply with the essential legal requirements as set out by the Police and Social Reform Act 2011 and subsequent legislation (Risk 2)		✓	
Performance Management	Failure to hold the Chief Constable to account (Risk 1)		✓	
Core Assurance				
ICT	Delivery of ICT Change Programme and enabling the Force to be digitally focused		✓	✓
Code of Practice – Victims of Crime	Compromised ability to effectively deliver justice to victims of crime as a result of case file quality issues		✓	
Exhibits: Seizure, Storage and Disposal of Controlled Drugs	M/management and storage of exhibits and crime files		✓	✓

Proposed area for coverage	Internal audit coverage	2018 / 2019	2019 / 2020	2020 / 2021
Project Management	Immature project management throughout Staffordshire could result in failed projects and outcomes that do not provide value for money. For future years coverage could consider specific projects/collaborations across the Force	✓	✓	✓
Human Resource Management: Recruitment	Ability to recruit and retain staff			✓
Human Resource Management: Sickness & Absence	To ensure capacity and capability is maintained		✓	
Integrated Offender Management	To review the arrangements put in place to meet these priorities including monitoring, action planning and reporting		✓	
Risk Management	As newly appointed internal auditors Risk Management is a key area of focus to understand how the risk management framework is embedded across both organisations. This will be the focus certainly during 2018/19	✓	✓	✓
Governance	A specific element of Governance will be considered each year, but it is thought that for 2018 / 2019 we will review governance arrangements in place between the PCC and Fire & Rescue	✓	✓	✓
Data Quality & Data Migration	Failure to ensure accurate and reporting of information The 2018/19 allocation will be utilised as part of the data migration exercise where as part of the second stage of the audit we will confirm the quality of a sample of data that has been migrated onto Niche.	✓	✓	✓
Oracle ERP	Significant and extensive system upgrade during 2018/19	✓		
Culture	Restructuring have adverse impact in staff morale and the delivery of policing services			✓
Covert Accounts	Cyclical coverage of covert accounts		✓	
Force Management Statements	A 'check and challenge' review of the data recorded in the Force Management statements.			✓
Resource Management: Overtime	Overtime has been claimed appropriately, approved and monitored to ensure budgets are achieved.		✓	

Proposed area for coverage	Internal audit coverage	2018 / 2019	2019 / 2020	2020 / 2021
Policies and Procedures	Policies and procedures are updated in a timely manner to reflect legislative changes and policing circulars.			✓
Transport Utilisation	The Force's police vehicle fleet is fully utilised.		✓	
Transparency – Specified Information Order	The organisations have published the required information under the Specified Information Order.			✓
Grants	With grants being issued by the PCC, there is need to provide assurance that funds awarded support the achievement of the Police and Crime Plan and have been used in accordance with the contract particulars. Furthermore, to ensure that there is a mechanism in place to identify and manage any potential conflict between the Force and PCC in the awarding of grants		✓	
Firearms Licensing	Firearms are managed in accordance with the firearms licensing law 2016.		✓	
Vetting process	We will review the processes to ensure that all staff and contractors are subject to vetting to the appropriate level, and consider who the Force ensures that this is completed promptly.			✓
Financial Controls	To provide assurance over the operation of internal controls within the financial processes.	✓	✓	✓
Commissioning	A review of commissioning arrangements to ensure the Police and Crime Commissioner is receiving value for money.			✓
Partnerships	Failure to ensure partnership commitment and funding		✓	
Freedom of Information Act	Compliance review against the Freedom of Information Act.			✓
Bail Restrictions	A review to consider the impact of the pre-charge bail limit of 28 days as part of the Police and Crime Act.		✓	
Property Stores	Property and cash is not held appropriately or securely	✓	✓	✓
Other Internal Audit Activity				
Follow Up of Previous Management Actions	To meet internal auditing standards, and to provide assurance on action taken to address recommendations previously agreed by management.	✓	✓	✓

Proposed area for coverage	Internal audit coverage	2018 / 2019	2019 / 2020	2020 / 2021
Management	This will include: <ul style="list-style-type: none"> • Annual planning; • Preparation for, and attendance at, Joint Independent Audit Committee; • Regular liaison and progress updates; • Liaison with external audit and other assurance providers; and • Preparation of the annual opinion. 	✓	✓	✓

APPENDIX C: LEVELS OF ASSURANCE FROM PREVIOUS AUDITORS

The table below informs of the audits that received an adequate or limited assurance opinion from the previous internal auditors during 2017/18. This table will help to provide context when considering the key risk areas we wish to include in this year's plan.

Audit	Opinion	Low	Medium	High
Accounts Receivable	Adequate Assurance	10	2	0
Finance Ledger & Bank Accounts	Limited Assurance	6	11	1
Procurement & Contract Management	Limited Assurance	10	11	0
Management of Property Stores	Limited Assurance	3	4	3
Code of Practice for Victims	Adequate Assurance	2	1	1
Transport Partnership	Limited Assurance	2	10	0

APPENDIX D: INTERNAL AUDIT CHARTER

Need for the charter

This charter establishes the purpose, authority and responsibilities for the internal audit service for the Police and Crime Commissioner for Staffordshire and the Chief Constable of Staffordshire. The establishment of a charter is a requirement of the Public Sector Internal Audit Standards (PSIAS) and approval of the charter is the responsibility of the Ethics, Transparency & Audit Panel (ETAP).

The internal audit service is provided by RSM Risk Assurance Services LLP ("RSM").

We plan and perform our internal audit work with a view to reviewing and evaluating the risk management, control and governance arrangements that the organisations have in place, focusing in particular on how these arrangements help you to achieve its objectives. An overview of our client care standards are included at Appendix E of the internal audit strategy plan for 2018 / 2021.

The PSIAS encompass the mandatory elements of the Institute of Internal Auditors (IIA) International Professional Practices Framework (IPPF) as follows:

- Core Principles for the Professional Practice of Internal Auditing;
- Definition of internal auditing;
- Code of Ethics; and
- The Standards.

Mission of internal audit

As set out in the PSIAS, the mission articulates what internal audit aspires to accomplish within an organisation. Its place in the IPPF is deliberate, demonstrating how practitioners should leverage the entire framework to facilitate their ability to achieve the mission.

"To enhance and protect organisational value by providing risk-based and objective assurance, advice and insight".

Independence and ethics

To provide for the independence of internal audit, its personnel report directly to the Dan Harris (acting as your head of internal audit). The independence of RSM is assured by the internal audit service reporting to the chief executive, with further reporting lines to the Police and Crime Commissioner, the Chief Constable and further reporting lines to the two Chief Finance Officers.

The head of internal audit has unrestricted access to the chair of ETAP to whom all significant concerns relating to the adequacy and effectiveness of risk management activities, internal control and governance are reported.

Conflicts of interest may arise where RSM provides services other than internal audit to the Police and Crime Commissioner for Staffordshire and the Chief Constable of Staffordshire. Steps will be taken to avoid or manage transparently and openly such conflicts of interest so that there is no real or perceived threat or impairment to independence in providing the internal audit service. If a potential conflict arises through the provision of other services, disclosure will be reported to the audit committee. The nature of the disclosure will depend upon the potential impairment and it is important that our role does not appear to be compromised in reporting the matter to the audit committee. Equally we do not want the organisations to be deprived of wider RSM expertise and will therefore raise awareness without compromising our independence.

Responsibilities

In providing your outsourced internal audit service, RSM has a responsibility to:

- Develop a flexible and risk based internal audit strategy with more detailed annual audit plans. The plan will be submitted to the audit committee for review and approval each year before work commences on delivery of that plan.
- Implement the internal audit plan as approved, including any additional tasks requested by management and the audit committee.
- Ensure the internal audit team consists of professional audit staff with sufficient knowledge, skills, and experience.
- Establish a quality assurance and improvement program to ensure the quality and effective operation of internal audit activities.
- Perform advisory activities where appropriate, beyond internal audit's assurance services, to assist management in meeting its objectives.
- Bring a systematic disciplined approach to evaluate and report on the effectiveness of risk management, internal control and governance processes.
- Highlight control weaknesses and required associated improvements together with corrective action recommended to management based on an acceptable and practicable timeframe.
- Undertake follow up reviews to ensure management has implemented agreed internal control improvements within specified and agreed timeframes.
- Report regularly to the audit committee to demonstrate the performance of the internal audit service.

Authority

The internal audit team is authorised to:

- Have unrestricted access to all functions, records, property and personnel which it considers necessary to fulfil its function.
- Have full and free access to the audit committee.
- Allocate resources, set timeframes, define review areas, develop scopes of work and apply techniques to accomplish the overall internal audit objectives.
- Obtain the required assistance from personnel within the organisations where audits will be performed, including other specialised services from within or outside the organisations.

The head of internal audit and internal audit staff are not authorised to:

- Perform any operational duties associated with the organisations.
- Initiate or approve accounting transactions on behalf of the organisations.
- Direct the activities of any employee not employed by RSM unless specifically seconded to internal audit.

Reporting

An assignment report will be issued following each internal audit assignment. The report will be issued in draft for comment by management, and then issued as a final report to management, with the executive summary being provided to the audit committee. The final report will contain an action plan agreed with management to address any weaknesses identified by internal audit.

The internal audit service will issue progress reports to the audit committee and management summarising outcomes of audit activities, including follow up reviews.

As your internal audit provider, the assignment opinions that RSM provides the organisations during the year are part of the framework of assurances that assist the board in taking decisions and managing its risks.

As the provider of the internal audit service we are required to provide an annual opinion on the adequacy and effectiveness of the organisations' governance, risk management and control arrangements. In giving our opinion it should be noted that assurance can never be absolute. The most that the internal audit service can provide to the board is a reasonable assurance that there are no major weaknesses in risk management, governance and control processes. The annual opinion will be provided to the organisations by RSM Risk Assurance Services LLP at the financial year end. The results of internal audit reviews, and the annual opinion, should be used by management and the Board to inform the organisations' annual governance statement.

Data protection

Internal audit files need to include sufficient, reliable, relevant and useful evidence in order to support our findings and conclusions. Personal data is not shared with unauthorised persons unless there is a valid and lawful requirement to do so. We are authorised as providers of internal audit services to our clients (through the firm's terms of business and our engagement letter) to have access to all necessary documentation from our clients needed to carry out our duties.

Quality Assurance and Improvement

As your external service provider of internal audit services, we have the responsibility for maintaining an effective internal audit activity. Under PSIAS, internal audit services are required to have an external quality assessment every five years. In addition to this, we also have in place an internal quality assurance and improvement programme, led by a dedicated team who undertake these reviews. This ensures continuous improvement of our internal audit services.

Any areas which we believe warrant bringing to your attention, which may have the potential to have an impact on the quality of the service we provide to you, will be raised in our progress reports to the ETAP.

Fraud

The ETAP recognises that management is responsible for controls to reasonably prevent and detect fraud. Furthermore, the ETAP recognises that internal audit is not responsible for identifying fraud; however internal audit will be aware of the risk of fraud when planning and undertaking any assignments.

Approval of the internal audit charter

By approving this document, the internal audit strategy, the ETAP is also approving the internal audit charter.

APPENDIX E: OUR CLIENT CARE STANDARDS

- Discussions with senior staff at the client take place to confirm the scope four weeks before the agreed audit start date.
- Key information such as: the draft assignment planning sheet are issued by RSM to the key auditee four weeks before the agreed start date.
- The lead auditor to contact the client to confirm logistical arrangements at least 10 working days before the commencement of the audit fieldwork to confirm practical arrangements, appointments, debrief date etc.
- Fieldwork takes place on agreed dates with key issues flagged up immediately.
- A debrief meeting will be held with audit sponsor at the end of fieldwork or within a reasonable time frame.
- Draft reports will be issued within 10 working days of the debrief meeting, and will be issued by RSM to the agreed distribution list.
- Management responses to the draft report should be submitted to RSM.
- Within three working days of receipt of client responses the final report will be issued by RSM to the assignment sponsor and any other agreed recipients of the report.

FOR FURTHER INFORMATION CONTACT

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As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at <http://www.icaew.com/en/members/regulations-standards-and-guidance>.

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 and Crime Commissioner for Staffordshire 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 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 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.

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We have no responsibility to update this report for events and circumstances occurring after the date of this report.

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