



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

Internal Audit Progress Report

27 October 2021

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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.



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1 Introduction

The internal audit plan for 2021/22 was presented as a draft plan to the Ethics, Transparency & Audit Panel on 10 February 2021.



We have issued one final report since the last ETAP meeting which is in relation to Firearms, Tasers and Ammunition (Partial Assurance). We have also issued one draft report in relation to Expenses and we have a number of audits in progress relating to IT Strategy, Fleet Management and Crime Recording. Planning meetings have been held or are scheduled and assignment planning sheets will be issued for the remaining audits.



Regular catch up meetings have been held between RSM and management in order to provide updates in relation to changes within the organisation, impact to operations and also to discuss sector wide issues that may have an impact on the internal audit plan.



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



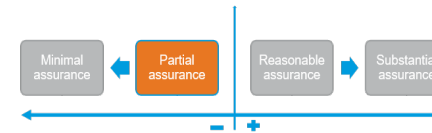
In addition, as part of a separate engagement, our Data Analytics Team were able to assist management to extract data from the Oracle Database specifically for third party spend data, in order to meet the requirements for the completion of the Annual Data Return (ADR), as required by the Home Office.

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. We have finalised two reports since the previous meeting and these are detailed below:

Assignment	Opinion issued	Actions agreed		
		L	M	H
Firearms, Tasers and ammunition	Partial Assurance	6	7	2
<p>Overall, we found a number of weaknesses in the control framework and compliance with the framework. The Chronicle system allows the tracking of assets so the location of any firearm or taser can be easily determined.</p> <p>However, armoury audits and spot checks have not been completed in line with the Armoury SOP and the Force also lacks segregation of duties on the recording of new assets and the disposal of Force firearms / tasers and seized firearms.</p>				



Appendix A – Progress against the internal audit plan 2021/2022

The current Covid-19 situation means that our clients and internal audit are working differently. We understand and recognise the organisations' strategic / primary objectives, and that the developments around Covid-19 will continue to impact on all areas of the organisations' risk profile. We will work closely with management to deliver an internal audit programme which remains flexible and agile to ensure it meets your needs in the current circumstances.

Assignment	Status / Opinion issued	Actions agreed			Target ETAP per IA plan (revised)	Actual ETAP
		L	M	H		
Firearms	Final report issued / Partial Assurance	6	7	2	October 2021	October 2021
Expenses	Draft report issued				July 2021 (will now be January 2022)	
Fleet Management	Work in Progress				January 2022	
Crime Recording – Data Integrity	Work in progress				December 2021 (will now be January 2022)	
ICT Strategy	Work in progress				January 2022	
Financial Controls	Scope issued and work agreed				December 2021 (will now be January 2022)	



Assignment	Status / Opinion issued	Actions agreed			Target ETAP per IA plan (revised)	Actual ETAP
		L	M	H		
Estates	Scoping meeting to be arranged – Audit to start December 2021				February 2022	
Asset Management	Scoping meeting to be arranged – Audit to start January 2022				February 2022 (will now be May 2022)	
Commissioning – Victim Services	Scoping meeting to be arranged – Audit to start January 2022				May 2022	
Risk Management	Scoping meeting to be arranged – Audit to start January 2022				December 2021 (will now be May 2022)	
Governance	Scoping meeting to be arranged – Audit to start January 2022				December 2021 (will now be May 2022)	
Corporate Planning	Scoping meeting to be arranged – Audit to start February 2022				May 2022	
Follow Up of Previous Internal Audit Actions	Scoping meeting to be arranged – Audit to start February 2022				May 2022	



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 are several timing changes that that we need to report which are in relation to the Expenses, Asset Management, Governance and Risk Management audits. At the request of management the Expenses audit was deferred until Q2 and the other audits have been moved to Q4.

Annual Opinion 2021/22

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 (partial assurance) to date, however given we still have the majority of the plan still to deliver, we will provide further updates throughout the year.

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

We have provided the following information and briefings to management and members since the last meeting:

- Emergency Services Briefing – June 2021
- Emergency Services Briefing – August 2021

Appendix C - Key performance indicators (KPIs)

Delivery			Quality		
	Target	Actual		Target	Actual
Draft reports issued within 10 days of debrief meeting	10 days	9 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 day	Response time for all general enquiries for assistance	2 working days	1 working day
			Response for emergencies and potential fraud	1 working day	-



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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 **The Police, Fire 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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