



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

Internal Audit Progress Report - 4 December 2024

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.



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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 not issued any final reports since the previous ETAP meeting.

We have issued two draft reports.

Two audits in progress are at fieldwork stage and a further audit has debriefed and a draft will be issued shortly.

Details of the progress made against the internal audit plan are included at Appendix A. [\[To note\]](#)

Since the last JAC meeting in September 2024, we have issued the following newsletters and briefing papers:

- Emergency Services News Briefing December 2024
- Client Briefing on Internal Audit Code of Practice [\[To note\]](#)

Appendices

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

Assignment	Status / Opinion issued	Actions agreed			Target ETAP	Actual ETAP
		L	M	H		
Procurement (1.24/25)	Substantial Assurance	3	1	0	July 2024 (now September 2024)	September 2024
Complaints (2.24/25)	Substantial Assurance	2	1	0	September 2024	September 2024
Collaboration - Shared Services	Scope issued (awaiting agreement)				July 2024 (now May 2025)	-
Property (inc Firearms)	Draft report issued				February 2025	-
Workforce Planning - Training & Development	Draft report issued				December 2024 (now February 2025)	-
Finance	Work in Progress				December 2024 (now February 2025)	-
Vetting	Debriefed - 29 November 2024				February 2025	-
Asset Management	Work in Progress				February 2025	-
Police, Fire & Crime Priorities	w/c 9 December 2024				February 2025	-
Follow Up	w/c 17 February 2025				May 2025	-
HMICFRS Follow Up	w/c 17 March 2025				July 2025	-
Transformation Plan – Change Capacity	Refer to notes below - Appendix B					

APPENDIX B: OTHER MATTERS

Detailed below are the changes to the audit plan:

It has been agreed by Management that the audit of Transformation Plan – Change Capacity be deferred and be completed during quarter one of 2025/26 (to allow for appropriate time to pass to address previous related management actions). Instead the allocation will be 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. We have issued two final reports to date, both resulting in positive opinions.

We will provide further updates in 2024/25 at the next ETAP meeting, and to the CFO's in our regular meetings, with any impact from this work on our opinions.

Information and briefings

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

- Emergency Services News Briefing (December 2024)
- Client Briefing on Internal Audit Code of Practice

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.

In addition to this, any feedback we receive from our post assignment surveys, client feedback, appraisal processes and training needs assessments is also taken into consideration to continually improve the service we provide and inform any training requirements.

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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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