



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

**Internal Audit Progress Report**

**Presented at the ETAP of 5 February 2020**

This report is solely for the use of the persons to whom it is addressed.  
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.



# CONTENTS

1 Summary of Progress to Date .....	2
2 Other matters .....	3
For further information contact .....	4

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. Recommendations for improvements should be assessed by you for their full impact before they are implemented. 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.

This report is solely for the use of the persons to whom it is addressed and 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.

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.

RSM Risk Assurance Services LLP is a limited liability partnership registered in England and Wales no. OC389499 at 6th floor, 25 Farringdon Street, London EC4A 4AB

# 1 SUMMARY OF PROGRESS TO DATE

We have issued two final reports from the 2019/20 internal audit plan since the previous ETAP.

In addition, we have issued three draft reports in relation to Niche Implementation (Governance) Follow Up, Savings Programme and Governance Collaboration. Details are included below:

**Reports shown in bold are being presented at this meeting.**

Assignments		Opinion	Actions agreed		
			H	M	L
<b>FINAL REPORTS</b>					
<b>Savings Programme (Force)</b>	<b>FINAL</b>	<b>Reasonable Assurance</b>	-	<b>3</b>	<b>5</b>
<b>Niche Implementation (Governance) - Follow Up</b>	<b>FINAL</b>	<b>Good Progress</b>	-	-	-
Fleet Utilisation (Joint)	FINAL	Partial Assurance	2	7	3
Key Finance Controls (Force)	FINAL	Substantial Assurance	0	0	2
Contract Management – Boeing (Joint)	FINAL	Operational Governance – Substantial Assurance	3	2	2
		Strategic Governance - Partial Assurance			
Procurement Contract Management – Kier Facilities Ltd (Joint)	FINAL	Partial Assurance	4	10	2
Follow Up	FINAL	Good Progress	-	-	-

## LOOKING AHEAD – 2019/20

Capital Receipts (Joint)	Deferred to 21/22 plan	
Asset Management (Joint)	Deferred and will be completed as part of 20/21 plan	
Data Migration & Data Quality (Force)	Scope prepared	To be deferred to 20/21 plan
Workforce Planning (Force)	Scope prepared	Final scope meeting to take place 5 Feb 2020 and then onsite work to commence
Governance – Collaboration Board (Joint)	Draft report stage	Final debrief to take place in early February 2020 and the report to be presented to next ETAP
Follow Up – Kier	Scope issued	Commenced on 29 January 2020

## 2 OTHER MATTERS

### 2.1 Changes to the internal audit plan

Since the previous ETAP meeting there has been one proposed change to the internal audit plan. The table below details that change.

Auditable area	Reason for change
Data Migration	Following the scoping of the audit, it was established that the data that formed part of the audit, is due to be migrated in June 2020 and therefore the audit will be undertaken as part of the 2020/21 audit plan.

### 2.2 Information and briefings

We are due to issue our next Emergency Services Sector Briefing in February 2020 and this will be shared with members of the Panel.

### 2.3 Annual Opinions 2019/20

The ETAP should note that the assurances given in our audit assignments are included within our annual report. In particular ETAP JAC 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 opinion.

We have finalised two negative opinions to date in relation to Contract Management – Boeing and Procurement Contract Management – Kier Facilities Ltd (Joint). We also have a follow up review planned for the Kier Facilities review in March 2020. These opinions will impact our opinions, but will not in isolation qualify the opinions.

## FOR FURTHER INFORMATION CONTACT

**Daniel Harris, Head of Internal Audit**

[daniel.harris@rsmuk.com](mailto:daniel.harris@rsmuk.com)

Tel: 07792 948767

**Angela Ward, Senior Manager**

[angela.ward@rsmuk.com](mailto:angela.ward@rsmuk.com)

Tel: 07966 091471