



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

Internal Audit Progress Report

27 September 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.





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1 Introduction

The internal audit plan for 2023/24 was presented to the Ethics, Transparency & Audit Panel on 24 May 2023.



One audit is currently in progress. There have been a number of changes requested by management to the timing of reviews which has impacted on the profile of final reports that will be presented to ETAP to meet operational pressures and other priorities.

A number of the 2023/24 audit have been scoped and dates (and revised dates) have been agreed with management.

We have not issued any 2023/24 final reports since the last ETAP meeting.



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

Appendix A – Progress against the internal audit plan 2023/2024

Assignment	Status / Opinion issued	Actions agreed			Target ETAP per IA plan (revised)	Actual ETAP
		L	M	H		
Information Governance	Fieldwork underway	TBC	TBC	TBC	December 2023	
Standards & Conduct	Originally scheduled for w/c 7 August 2023 – refer to notes below	TBC	TBC	TBC	December 2023	
Victims Code	Originally scheduled for w/c 21 August 2023 – refer to notes below	TBC	TBC	TBC	December 2023 (now February 2024)	
Firearms storage and destruction – Follow Up	Scoping document issued - w/c 9 October 2023	TBC	TBC	TBC	December 2023	
Fleet Management	Originally scheduled for w/c 7 August 2023 – refer to notes below	TBC	TBC	TBC	December 2023 (now May 2024)	
HR Training & Delivery	Scoping meeting 26 September 2023 – fieldwork w/c 2 and 30 October 2023	TBC	TBC	TBC	December 2023	
Data Integrity	Fieldwork in Progress – completion of fieldwork to be confirmed	TBC	TBC	TBC	December 2023	
Complaints	Originally scheduled for w/c 2 October 2023 – refer to notes below	TBC	TBC	TBC	December 2023 (now February 2024)	

Assignment	Status / Opinion issued	Actions agreed			Target ETAP per IA plan (revised)	Actual ETAP
		L	M	H		
ESG	Scoping meeting held – TBC by specialist team	TBC	TBC	TBC	February 2024	
Replacement Plan	Refer to notes below	TBC	TBC	TBC	February 2024	
Finance Systems	w/c 30 October 2023	TBC	TBC	TBC	February 2024	
Change Management and Delivery	This will be scoped in November to incorporate considerations from the new DCC	TBC	TBC	TBC	May 2024	
Risk Management	w/c 19 February 2024	TBC	TBC	TBC	May 2024	
Management Action Tracking	w/c 19 February 2024	TBC	TBC	TBC	May 2024	

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. Detailed below are the changes to the audit plan:

Note	Auditable area	Reason for change
1	Data Integrity (carried forward from 22/23)	The specific scope of the audit has now been confirmed. This audit was deferred from 2022/23.
2	Victims Code	The original timing for completion of the audit was August 2023. However, following management request this has been moved to Q3 to accommodate other pressures.
3	Complaints	The original timing for completion of the audit was August 2023. However, following management request this has been moved to Q3/Q4 to accommodate other pressures.
4	Fleet Management / Standards & Conduct	This will be allocated to Fleet Management and rather than complete a Follow Up of Fleet, as planned, the allocation will consider the implemented processes and changes made in this area, together with decision making and rationale regarding the use of third parties in the completion of servicing and repair of vehicles. Given the recent changes in Fleet, the audit will take place in Q4, to allow these changes to embed.
5	Replacement Plan	It is proposed that this be deferred to 2024/25 and instead a Business Continuity audit be completed. The Replacement Plan links into the work ongoing within Fleet and therefore is driven by a known area of ongoing risk that the Force are managing.

Annual Opinions 2023/24

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 not issued any final reports to date.



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:

- Emergency Services Briefing for August 2023; and
- Emergency Services Benchmarking 22/23.

These publications have been circulated to officers and members.

For more information contact

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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 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.

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