



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

## Internal Audit Progress Report

28 February 2024

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# 1. Key messages

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

This report provides an update on progress against that plan and summarises the results of our work to date.

We have issued five 2023/24 final reports since the last ETAP meeting. Several audits are 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.



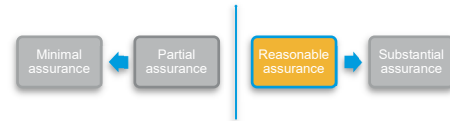
The majority of the remaining 2023/24 audits have been scoped and dates (and revised dates) have been agreed with management.

## 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.

Assignment	Opinion issued	Actions agreed		
		L	M	H
<p><b>Data Integrity – Offender Management</b></p> <p>An overarching framework that clearly outlines expectations, responsibilities for oversight, reporting, scrutiny and challenge to ensure the process surrounding wanted persons is robustly and transparently managed is not in place. Responsibilities are very much dictated by each local area and therefore there is a risk of inconsistent and differing practices (despite some guidance being available on the Niche library) that can impact the quality of case files and the management of those wanted suspects. From our understanding of the process and by review of a sample of case files it is apparent that there is a gap in relation to that opportunity to provide an holistic overview and challenge of those cases being managed and investigated at a local level. Our review has highlighted a number of inconsistencies and exceptions in relation to the completion of case files and the timeliness of case reviews.</p>	Advisory	0	2	11
<p><b>Finance System</b></p> <p>Overall, there is an appropriate control framework in place for the operational management of the Finance system. We identified a number of well-designed controls, a number of which were being complied with based on the sample testing undertaken. Some improvements have been highlighted in relation to the need to gain assurance from the relevant third-party regarding system back-ups and clarity regarding the mechanisms in place to efficiently and effectively manage user activity.</p>	Reasonable Assurance	2	2	0





Assignment	Opinion issued	Actions agreed		
		L	M	H
<p><b>Evidential Management (formerly Property Store) Follow Up</b></p> <p>Following our on-site visit to Watling Street on 29 January 2024, it was apparent that efforts have been focused on supporting the Team at the Evidential Management Unit and taking action to address the number of weaknesses that were highlighted as part of our original audit. However, it was noted that the key officer responsible for driving the momentum for the Evidential Management Unit project is due to retire from the Force in April 2024. In addition, the contract with the external organisation appointed to support and report upon the project implementation (Illuminet) is due to end in May 2024.</p> <p>There is a risk that the momentum around focus, together with sustainable implementation will be reduced if key officers no longer have visibility and / or influence to ensure the needs and associated risks of the Evidential Management Unit remain on the Force radar.</p> <p>We confirmed that of the original 16 management actions, 10 are considered to be fully implemented, one superseded and the remaining five management actions are in the process of being implemented. For those management actions that were originally prioritised as high priority and are considered to be ongoing (two), their priority status has moved to medium priority to reflect the progress made to reduce the risk in these areas.</p>	Reasonable Progress	0	5	0
<p><b>Firearms storage and destruction – Follow Up</b></p> <p>One of the five management actions reviewed was found to have been implemented. Of the remaining four management actions two were in the process of being implemented and the remaining two were not implemented.</p>	Little Progress	0	3	1
<p><b>Management Action Tracking</b></p> <p>The organisations have demonstrated <b>good progress</b> in implementing agreed management actions. We have confirmed that all four management actions reviewed had been implemented or superseded.</p>	Good Progress	0	0	0



## 2.2 Themes arising from control observations

	Low	Medium	High
Policies and / or procedures	0	3	1
Non-compliance with policies / procedures	2	5	3
Design of the control framework	0	6	3
Management or performance information	1	2	3

## Appendix A – Progress against the internal audit plan 2023/24

Assignment	Status / Opinion issued	Actions agreed			Target ETAP per IA plan (revised)	Actual ETAP
		L	M	H		
Information Governance	Final Report Issued – Reasonable Assurance	1	4	0	November 2023	November 2023
<b>Data Integrity – Offender Management</b>	<b>Final Report Issued – Minimal Assurance</b>	<b>0</b>	<b>2</b>	<b>9</b>	<b>February 2024</b>	<b>February 2024</b>
<b>Firearms storage and destruction – Follow Up</b>	<b>Final Report Issued – Little Progress</b>	<b>0</b>	<b>3</b>	<b>1</b>	<b>February 2024</b>	<b>February 2024</b>
<b>Management Action Tracking</b>	<b>Final Report Issued – Good Progress</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>May 2024</b> <b>(will now be February 2024)</b>	<b>February 2024</b>
<b>Finance Systems</b>	<b>Final Report Issued – Reasonable Assurance</b>	<b>2</b>	<b>2</b>	<b>0</b>	<b>February 2024</b>	<b>February 2024</b>
<b>Property Store – Follow Up</b>	<b>Final Report Issued – Reasonable Progress</b>	<b>0</b>	<b>5</b>	<b>0</b>	<b>February 2024</b>	<b>February 2024</b>
Change Management and Delivery	Work in Progress				May 2024	
Risk Management	Work in Progress				May 2024	
Replacement Plan	Refer to notes below					
Business Continuity	Work in Progress				May 2024	



Assignment	Status / Opinion issued	Actions agreed			Target ETAP per IA plan (revised)	Actual ETAP
		L	M	H		
Victims Code	Originally scheduled for w/c 21 August 2023 – refer to notes below – Scope to be agreed				December 2023 (now May 2024)	
Complaints	Originally scheduled for w/c 2 October 2023 – refer to notes below				December 2023 (now May 2024)	
Fleet Management (replaced with Estates Management)	Refer to notes below. Fieldwork March 2024.				December 2023 (now May 2024)	
ESG	Scoping meeting held – fieldwork April 2024 by RSM ESG specialists.				May 2024	
Standards & Conduct	Originally scheduled for w/c 7 August 2023 – refer to notes below					
HR Training & Delivery	Scope & Fieldwork paused – Refer to notes below					



## 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 and those in a **bold** font are those that have happened since the last ETAP:

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 late 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 originally 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.
6	HR – Training & Development	The planned scope needs to be revisited – the original scope was to focus on the Police Training Qualifications and the retention/performance of such officers. However this is now captured widely by management information and reporting, and the value of an internal audit and its focus needs to be further considered and determined.
7	<b>Fleet Management</b>	<b>The audit will now take place as part of the 2024/25 audit coverage, to allow for changes to embed and instead it is proposed that the Estates audit scheduled for 2024/25 will be brought forward and completed in March 2024.</b>



## 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 opinion. Albeit an advisory review, given the nature of the findings and observations, together with the resulting number of high priority management actions, the outcome of this review will impact our annual head of internal audit opinion. Further updates will be provided to the CFO's and future ETAP meetings.

### 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.

## Appendix C - Key performance indicators (KPIs)

	Delivery				Quality		
	Target	Actual	Notes (ref)		Target	Actual	Notes (ref)
Audits commenced in line with original timescales	Yes	Yes	*	Conformance with PSIAS and IIA Standards	Yes	Yes	
Draft reports issued within 10 days of debrief meeting	10 days	6 days		Liaison with external audit to allow, where appropriate and required, the external auditor to place reliance on the work of internal audit	Yes	Yes	
Management responses received within 10 days of draft report	10 days	8 days		Response time for all general enquiries for assistance	2 working days	2 days	
Final report issued within 3 days of management response	3 days	1 day		Response for emergencies and potential fraud	1 working day	n/a	

### Notes

\* This takes into account changes agreed by management and Audit Committee during the year. Through employing an 'agile' or a 'flexible' approach to our service delivery we are able to respond to your assurance needs.



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

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