

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

Internal Audit Progress Report

23 November 2022

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1 Introduction

The internal audit plan for 2022/23 was presented to the Ethics, Transparency & Audit Panel on 25th May 2022.

Fieldwork dates have been set provisionally for the audits scheduled for 2022/23. Planning meetings have either been held or are scheduled and assignment planning sheets will be issued shortly for a number of the reviews.



Two reports have been finalised since the previous meeting relating to;

- Freedom of Information (FOI) 1.22.23; and
- Corporate Resourcing Unit 2.22.23.



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

A meeting is scheduled for 23 November with the Executive Team to review the remaining coverage within the internal audit programme to determine if it remains relevant, given the recent HMICFRS inspection outcomes and Force priorities.



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

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
Freedom of Information (FOI) 1.22.23	Substantial Assurance	2	0	0
<p>Overall, we confirmed through our review that controls were well-designed and operating effectively for the management of FOI requests in accordance with statutory guidelines and documented procedures. We found that both FOI requests and internal reviews had been responded to within 20 working days in accordance with the target.</p> <p>There are opportunities to combine resources, including Policy and Procedure documentation and have a single document that reflects the Service, Force and Commissioner's Office.</p>				
Corporate Resourcing Unit 2.22.23	Substantial Assurance	0	1	0
<p>There is an appropriate framework in place for governing the CRU. Key controls were found to have been well designed, operating effectively and consistently applied.</p> <p>One area of improvement has been noted which has resulted in the agreement of one 'medium' priority management action.</p>				



Appendix A – Progress against the internal audit plan 2022/2023

Assignment	Status / Opinion issued	Actions agreed			Target ETAP per IA plan (revised)	Actual ETAP
		L	M	H		
Fleet Management – Joint Fire and Police review	Work in Progress		-		February 2023	
Framework for Compliance with Legal and Regulatory Requirements: Freedom of Information	Final Report issued / Substantial Assurance	2	0	0	November 2022	November 2022
Corporate Resourcing Unit	Final Report issued / Substantial Assurance	1	0	0	November 2022	November 2022
Pay Progression Standard	Work in Progress		-		February 2023	
Health & Safety – Employer Responsibilities (including remote working)	Work in Progress		-		February 2023	
HR – Training & Development	Audit planned to start 5 December 2022		-		February 2023	
Custody Management	Audit resource to be reallocated as the Independent custody management visit started early in October 2022 – refer to notes below					
Property Store	Scoping completed. Audit commencing 16 January 2023		-		February 2023	



Assignment	Status / Opinion issued	Actions agreed			Target ETAP per IA plan (revised)	Actual ETAP
		L	M	H		
ICT Audit – User Experience	Quarter 3 but area of review possibly subject to change		-		February 2023	
Risk Management	Quarter 3 but area of review possibly subject to change		-		February 2023	
Asset Management	Quarter 4		-		May 2023	
Follow Up - Firearms storage and destruction	Quarter 4		-		May 2023	
Finance System – Upgrade	Scoping call arranged for 5 December 2022		-		May 2023	
Follow Up of Previous Internal Audit Management Actions	Quarter 4		-		May 2023	



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. The Pay Progression Standard review has been deferred to September 2022 to allow for the process to become embedded and the control framework mature for review. The majority of the audit fieldwork has been completed, however the completion of the final testing will take place in November 2022 (at the request of Management), to incorporate some recent changes to the control framework.

It is intended that the allocation assigned to Custody Management is to be reassigned, given that the external independent custody management visit started in October 2022. The original audit allocation was included to provide a review prior to the independent review, which was originally planned for later in 2023, however the custody management visit has been brought forward to October 2022.

Annual Opinion 2022/23

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 negative opinions to date, and further updates will be provided to the CFOs as the plan progresses.

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 not issued any briefings to management and members since the last meeting.

Appendix C - Key performance indicators (KPIs)

Delivery			Quality		
	Target	Actual		Target	Actual
Draft reports issued within 10 days of debrief meeting	10 days	14 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	3 days	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.

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