



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

Internal Audit Progress Report

26 July 2023

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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 2022/23 was presented to the Ethics, Transparency & Audit Panel on 25 May 2022. The internal audit plan for 2023/24 was presented to the Panel on 24 May 2023.



One 2022/23 report has been issued as final since the previous meeting relating to;

- Firearms Licensing (Substantial Assurance).




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

2 Reports

2.1 Summary of 2022/23 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 |
| Firearms Licensing Our findings identified that the Force have a robust and well-designed control framework that is being consistently applied. Furthermore, we can see efforts to strengthen this further, as the Force are making efforts to ensure staff are sufficiently trained despite the lack of national training. | Substantial Assurance | 0 | 0 | 0 |



The diagram shows a horizontal scale of assurance levels. From left to right, the levels are: Minimal assurance (grey box), Partial assurance (grey box), Reasonable assurance (grey box), and Substantial assurance (green box). A vertical line is positioned between Partial and Reasonable assurance. A blue double-headed arrow spans the entire width of the scale, with a minus sign (-) below the left half and a plus sign (+) below the right half.

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 | | |
| 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 | Final Report issued / Reasonable Assurance | 0 | 1 | 1 | February 2023 | February 2023 |
| Health & Safety – Employer Responsibilities (including remote working) | Final Report issued / Partial Assurance | 0 | 2 | 3 | February 2023 | February 2023 |
| Finance System – Upgrade | Completed – assurance work to take place as part of 2023/24 audit programme | | - | | Not Applicable – Management Tool | Not Applicable |
| Property Store | Final Report issued / Minimal Assurance | 2 | 8 | 8 | May 2023 | May 2023 |
| Fleet Management | Final Report issued / Partial Assurance | 0 | 3 | 3 | May 2023 | May 2023 |

| Assignment | Status / Opinion issued | Actions agreed | | | Target ETAP per IA plan (revised) | Actual ETAP |
|--|---|----------------|----------|----------|-----------------------------------|---|
| | | L | M | H | | |
| Management Action Tracking | Final Report issued / Good Progress | 0 | 0 | 0 | May 2023 | May 2023 |
| HMICFRS Governance Framework | Final Report issued / Substantial Assurance | 0 | 0 | 0 | May 2023 | May 2023 |
| Firearms Licensing | Final Report issued / Substantial Assurance | 0 | 0 | 0 | July 2023 | July 2023 |
| Data Integrity – Niche (Offender Management) | Fieldwork in Progress – defer to 2023/24 | | | | July 2023 | Refer to comments below in Appendix B – now 2023/24 audit |
| HR – Training & Development | Audit Started 5 December 2022 - but now moved to 2023/24 as a result of Force priorities and resource constraints | | - | | | |

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 | Scope issued and agreed | TBC | TBC | TBC | December 2023 | |
| Standards & Conduct | w/c 7 August 2023 | TBC | TBC | TBC | December 2023 | |
| Victims Code | w/c 21 August 2023 | TBC | TBC | TBC | December 2023 | |
| ESG | September 2023 – TBC by specialist team | TBC | TBC | TBC | February 2024 | |
| Firearms storage and destruction – Follow Up | w/c 4 September | TBC | TBC | TBC | December 2023 | |
| Fleet Management | w/c 2 October 2023 | TBC | TBC | TBC | December 2023 | |
| HR Training & Delivery | w/c 2 October 2023 | TBC | TBC | TBC | December 2023 | |
| Complaints | w/c 2 October 2023 | TBC | TBC | TBC | December 2023 | |
| Replacement Plan | w/c 30 October 2023 | TBC | TBC | TBC | February 2024 | |
| Finance Systems | w/c 30 October 2023 | TBC | TBC | TBC | February 2024 | |
| Change Management and Delivery | w/c 6 November 2023 | TBC | TBC | TBC | May 2024 | |
| Risk Management | w/c 11 December 2023 | TBC | TBC | TBC | February 2024 | |



| Assignment | Status / Opinion issued | Actions agreed | | | Target ETAP per IA plan (revised) | Actual ETAP |
|--|---|----------------|-----|-----|-----------------------------------|---------------------------------------|
| | | L | M | H | | |
| Management Action Tracking | w/c 19 February 2024 | TBC | TBC | TBC | May 2024 | |
| Data Integrity – Niche (Offender Management) | Fieldwork in Progress – completion of fieldwork to be confirmed | TBC | TBC | TBC | TBC | Refer to comments below in Appendix B |



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. In relation to the 2022/23 audit plan, members will recall that we had intended to complete the Data Integrity (Niche) review and for the output to inform the annual opinion for 2022/23. Unfortunately due to sensitive and unforeseen circumstances the review was unable to be completed and will now form part of the 2023/24 audit programme.

Annual Opinions 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. The annual report is a separate agenda item.

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 the Emergency Services Briefing for May 2023. This has been circulated to 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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