



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

Internal Audit Progress Report

26 May 2021

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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.





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1 Introduction

The internal audit plan for 2021/22 was presented as a draft plan to the Ethics, Transparency & Audit Panel on 10 February 2021.



Fieldwork dates have been set provisionally for the audits scheduled for the first quarter of 2021/22. Planning meetings have been held or are scheduled and assignment planning sheets will be issued..



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



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. We have finalised two reports since the previous meeting and these are detailed below:

Assignment	Opinion issued		Actions agreed		
			L	M	H

No final reports have been issued for 2021/22

Appendix A – Progress against the internal audit plan 2021/2022

The current Covid-19 situation means that our clients and internal audit are working differently. We understand and recognise the organisations' strategic / primary objectives, and that the developments around Covid-19 will continue to impact on all areas of the organisations' risk profile. We will work closely with management to deliver an internal audit programme which remains flexible and agile to ensure it meets your needs in the current circumstances.

Assignment	Status / Opinion issued	Actions agreed			Target ETAP per IA plan (revised)	Actual ETAP
		L	M	H		
Expenses	Scoping document issued – provisionally w/c 31 May and 7 June 2021				July 2021	
Asset Management	Scoping meeting to be arranged – provisionally w/c 16 August 2021				October 2021	
Firearms	Scoping meeting to be arranged – provisionally w/c 7 June 2021				October 2021	
Risk Management	Scoping meeting to be arranged				December 2021	
Fleet Management	Scoping meeting to be arranged – provisionally 31 August & 15 September 2021				December 2021	
Governance	Scoping meeting to be arranged				December 2021	



Assignment	Status / Opinion issued	Actions agreed			Target ETAP per IA plan (revised)	Actual ETAP
		L	M	H		
Financial Controls	Scoping meeting to be arranged – provisionally 15 September & 4 October 2021				December 2021	
Crime Recording – Data Integrity	Scoping meeting to be arranged – provisionally 15 September & 4 October 2021				December 2021	
Estates	Scoping meeting to be arranged				February 2022	
ICT	Scoping meeting to be arranged				February 2022	
Commissioning – Victim Services	Scoping meeting to be arranged				February 2022	
Corporate Planning	Scoping meeting to be arranged				May 2022	
Follow Up of Previous Internal Audit Actions	Scoping meeting to be arranged				May 2022	



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. There are no changes that we need to report to the Internal Audit Plan 2021/22.

Annual Opinion 2021/22

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 will provide further updates throughout the year.

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. Currently, 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 provided the following information and briefings to management and members since the last meeting:

- Managing risks in a changing environment – April 2021

Appendix C - Key performance indicators (KPIs)

Delivery			Quality		
	Target	Actual		Target	Actual
Draft reports issued within 10 days of debrief meeting	10 days	-	Conformance with PSIAS and IIA Standards	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	-	Response time for all general enquiries for assistance	2 working days	-
			Response for emergencies and potential fraud	1 working day	-



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 the 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 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.

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