



# NORTH YORKSHIRE POLICE, FIRE AND CRIME COMMISSIONER, FIRE AND RESCUE AUTHORITY

## Estates Management

Internal audit report 1.23/24

Final

20 March 2024

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.

**THE POWER OF BEING UNDERSTOOD**  
AUDIT | TAX | CONSULTING



# 1. EXECUTIVE SUMMARY

## Why we completed this audit

The Service's estates are legally owned by the Police Fire and Crime Commissioner (PFCC), but predominantly operated by North Yorkshire Fire and Rescue Service and North Yorkshire Police. Prior to June 2021, the Service's estates function was managed by the Service's Estates Team comprising of three full time equivalents (FTE). Since June 2021, EnableNY has managed the PFCC's estates, and joint working arrangements are in place between the Fire Service and the Force under the governance of the PFCC. The Estates Team is comprised of the Head of Assets, the Estates and Sustainability Manager, the Senior Estates Officer, the Facilities and Sustainability Officer, two Technical Surveyors (one role of which is currently vacant) and seven Surveyors.

This review was undertaken to consider the Service's estates management arrangements and, in particular, to consider the information used to inform the estates strategy, planned maintenance decisions and the medium-term financial plan.

EnableNY developed a Joint Strategic Asset Plan which was approved by the Executive Board in March 2022 and is informed by the condition and location of the PFCC's properties and the strategic design principals. At the time of our audit, EnableNY was in the process of developing a combined estates strategy that would encompass both the Fire Service and the Force.

Reactive maintenance work is undertaken on behalf of the Fire Service by North Yorkshire County Council (NYCC) and recorded on the Fire Service's portal Premise Action Live (PAL) and planned maintenance work is undertaken by contractors in line with the Fire Service's Planned Works List. The Joint Strategic Asset Management Plan and Planned Work List informs the Fire Service's estates budget and medium-term financial plan approved by the PFCC.

## Conclusion

As a result of our review, we have agreed **three high, 10 medium** and **three low** priority management actions. The Service has not yet developed an estates strategy and in the absence of an up-to-date stock condition survey (last completed in 2014), there is limited information available to inform decision making in respect of planned estates works. Instead, works are raised based on historic records and professional judgement. We further identified that evidence to support the ordering of planned maintenance and reactive maintenance works is not retained on file to evidence approval in line with the scheme of authorisation. In addition, we noted that record keeping in respect of maintenance works could be improved to support effective planning and monitoring.

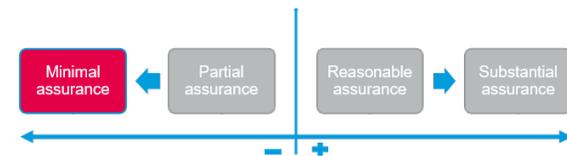
---

### Internal audit opinion:

Taking account of the issues identified, the Police, Fire and Crime Commissioner, Fire and Rescue Authority can take **minimal assurance** that the controls upon which the organisation relies to manage this area are suitably designed, consistently applied or effective.

Urgent action is needed to strengthen the control framework to manage the identified area.

---



## Key findings

We have identified the following three high priority issues for which appropriate actions have been agreed with management:



The Service's Planned Works List is not effectively managed. Our review of the Planned Works List confirmed that it includes details of the job or activity; however, it does not include detail on the prioritisation of each job, the assigned individual, and a specific timeframe for completion to ensure planned work is completed in a timely manner and in line with the estates budget. We further noted that works remain outstanding from 2020 to 2022, and records are not clearly documented to explain the delay or ensure that time is reallocated to address the initial works.

Where planned works are not monitored and completed in a timely manner, there is a risk of slippage which may result in buildings not being fit for purpose, a potential health and safety risk or budget not being effectively managed. **(High)**



We tested a sample of 10 jobs recorded as completed on the Planned Works List; however, we did not receive evidence to confirm the planned works had been reviewed and approved by the Senior Estates Officer in line with the scheme of authorisation. In nine cases the cost of the work was under £50k; however, in one case the cost of work was circa £68k and therefore required approval from the Corporate Management Board or Executive Board and authorisation from the Treasurer. However, this evidence was not available.

Where evidence is not retained of approval, there is a risk planned works are undertaken that are not reviewed by the budget holder or authorised in line with the scheme of authorisation, and works are not managed within approved budget. **(High)**



The Technical Surveyor and the Estates and Sustainability Manager confirmed that reactive maintenance work undertaken by NYCC that costs equal to or below £400 does not require approval from the Service. We requested a copy of the contract to confirm this authority has been delegated; however, we were not provided with any evidence to confirm this.

The Technical Surveyor confirmed that they would review the request for reactive maintenance if the activity is greater than £400; however, if the cost is significant (for example over £1k) then this request would be escalated to the Estates and Sustainability Manager and the Senior Estates Officer for review and approval via email. However, this process for approving reactive maintenance work is not in line with the scheme of authorisation as authority to approve work orders has not been delegated to the Technical Surveyor. From a review of five cases where the reactive maintenance work was greater than £400, the Estates Team were unable to locate either evidence to confirm approval from the Technical Surveyor or the approval from the Senior Estates Officer. Where reactive works are not been approved in line with the scheme of authorisation, there is a risk that the cost of reactive maintenance works could accumulate and without effective oversight, there is a risk that budgets may be exceeded. **(High)**

Details of the medium and low priority management actions can be found under section two of this report.

## 2. DETAILED FINDINGS AND ACTIONS

This report has been prepared by exception. Therefore, we have included in this section, only those areas of weakness in control or examples of lapses in control identified from our testing and not the outcome of all internal audit testing undertaken.

Area: Estates Management				
<b>Control</b>	<b>Missing control</b> The Service is currently developing an estates strategy which links strategic and operational maintenance activities.	<b>Assessment:</b>		
		<b>Design</b>	x	
		<b>Compliance</b>	-	
<b>Findings / Implications</b>	<p>Discussions with the Estates and Sustainability Manager confirmed that the Service currently does not have an estates strategy in place; however, the Head of Estates, Transport and Logistics and the Interim Assistant Chief Officer at EnableNY are currently in the process of developing this strategy. The Estates and Sustainability Manager highlighted that, as EnableNY manage the estates function for both the Force and the Service, the estates strategy will be joint and cover the PFCC.</p> <p>The Estates and Sustainability Manager confirmed that the PFCC plans to have the joint estates strategy finalised and approved by the Executive Board by Autumn 2023. However, we were not provided with evidence of a draft version of the estates strategy.</p> <p>In the absence of an estates strategy there is a risk that the Service has not clearly considered its strategic and operational maintenance activities to ensure alignment and to establish how the estates function can support the requirements of the Service.</p>			
<b>Management Action 1</b>	The Service will ensure that once the estates strategy is drafted, that this is approved by the Executive Board and made available to staff.	<b>Responsible Owner:</b> Head of Estates, Transport and Logistics	<b>Date:</b> 1 January 2025	<b>Priority:</b> <b>Medium</b>

## Area: Estates Management

<b>Control</b>	The Service has an Estates Maintenance Reporting Standard Operating Procedure (SOP) in place which details the estates management processes, including the identification and prioritisation of planned and reactive maintenance works.	<b>Assessment:</b>	
	The SOP is reviewed every two years and approved by the Head of Estates, Transport and Logistics. The SOP is made available to the Service's staff via SharePoint.	<b>Design</b>	✓
		<b>Compliance</b>	×

### Findings / Implications

Our review of the Estates Maintenance Reporting SOP confirmed it details the following:

- Definition of the types of maintenance works, including planned and reactive.
- The definition of the prioritisation of reactive works and the assigned timeframe for responding to reactive maintenance work requested. For example, priority zero, is attended to within two hours, priority one is attended to within 24 hours and priority three is attended to within seven working days. The SOP notes that the completion of work will be extended if materials, parts or specialist equipment is required to complete the repair.
- The process for reporting a reactive maintenance request on the Premise Action Line (PAL) system and via a direct line.
- The prioritisation of planned maintenance works which are informed by stock condition survey information undertaken on a five yearly basis.
- The individual point of contact and their contact details for reactive maintenance, planned work, and improvements.

Review of a screenshot from the SharePoint system confirmed the Estates Maintenance Reporting SOP was last reviewed on 8 October 2018 and is reviewed on a two-yearly basis. However, the Estates Maintenance Reporting SOP was next due for review on 8 October 2020 and therefore, was overdue for review. The Technical Surveyor confirmed that the Estates Maintenance Reporting SOP was last reviewed and approved by the Head of Estates; however, this has not been reviewed on cyclical basis since 2018. It was noted that the Estates Maintenance Reporting SOP was inherited by EnableNY when EnableNY began to manage the Service's estates function in June 2021. Where the Estates Maintenance Reporting SOP is not reviewed on a cyclical basis, there is a risk that this is not up to date, reflective of current practices and does not accurately outline the expectations of staff.

Our testing of a sample of reactive maintenance works completed identified that reactive works on PAL can be assigned a priority of two hours, 24 hours, seven days and 'other'. The Technical Surveyor confirmed that the priority titled 'other' on PAL is set to a timeframe of 21 days. However, the Estates Maintenance Reporting SOP did not include this priority or timeframe, therefore further demonstrating that in the absence of a cyclical review of the Estates Maintenance Reporting SOP, this document may not be reflective of current practice.

Review of a screenshot from the SharePoint system confirmed that the Estates Maintenance Reporting SOP is made available to all staff.

**Area: Estates Management**

<b>Management Action 2</b>	The Service will ensure the Estates Maintenance Reporting SOP is reviewed to ensure it is up to date and reflective of current practice. The Estates Maintenance Reporting SOP will be reviewed on a two-yearly basis thereafter.	<b>Responsible Owner:</b> Facilities and Sustainability Manager	<b>Date:</b> 30 June 2024	<b>Priority:</b> <b>Medium</b>
----------------------------	---	--	------------------------------	-----------------------------------

---

## Area: Estates Management

<p><b>Control</b></p>	<p>The Service has in place a Joint Strategic Asset Management Plan for the North Yorkshire PFCC. The Joint Strategic Asset Management Plan is approved by the Executive Board and is available to the Estates Team via the shared portal.</p> <p>The Service commissions an external consultant to undertake its stock condition surveys, which are refreshed every five years. The results of the stock condition survey inform the Joint Strategic Asset Management Plan and the Planned Work List, including the prioritisation of planned maintenance work. The Joint Strategic Asset Management Plan is also compiled in consultation with the Heads of Service in each area to ensure it is informed by operational activity.</p>	<p><b>Assessment:</b></p> <p><b>Design</b> ✓</p> <p><b>Compliance</b> ×</p>
<p><b>Findings / Implications</b></p>	<p>The Service has in place a Joint Strategic Asset Management Plan which provides a plan of how estates work should be undertaken, covering both the estate of the Force and the Service under the governance of the PFCC. The Plan was approved by the Executive Board in March 2022 and this was confirmed by our review of the meeting paper reported to the Executive Board. Although we did not receive evidence of meeting minutes to further confirm approval of the Plan. Review of the paper reported to the Executive Board to support the Plan dated March 2022 confirmed that the Asset Management Plan was informed by the existing stock condition survey results, the PFCC's estates strategic principals, and opportunities and drivers such as operational needs, savings and efficiencies.</p> <p>Our review of meeting papers and discussions with the Estates and Sustainability Manager confirmed that in 2022 they worked with the Head of Assets and operational leads from across the PFCC to assess the condition of individual properties against accepted sector and industry standards, the results of the stock condition survey, and the current status of the individual estate elements against the PFCC's estates strategic principals. The outcome of this work informed the development of the Asset Management Plan. Our review of the Plan confirmed it lists the properties part of the PFCC, whether the individual properties which have a capital or major facilities replacements and refurbishment project are identified in the 10-year change pipeline, the duration of the project, and the planned start and end date. The Plan also identified where services can be co-located to increase efficiencies and also where this is not possible or appropriate.</p> <p>The Plan has utilised the results of a stock condition survey undertaken on the Service's estates; however, this survey was conducted in August 2014 by an external consultant, NIFES Consultancy Group. Discussions with the Estates and Sustainability Manager and the Senior Estates Officer confirmed that although the results from the stock condition survey provides a future outlook for the next 15 years, the Service plans to commission a stock condition service on its estates on a five year basis to ensure the results are up to date and reflective of the current market to better inform planning, which would mean that the stock condition survey was due for refresh in August 2019; however, this had not been completed. It was acknowledged that the stock condition survey was inherited by EnableNY when EnableNY began managing the estates of the PFCC in June 2021.</p> <p>EnableNY's estates budget planning process first commenced in September 2021 for 2022/23; however, the budget for 2022/23 did not include a budget to undertake a stock condition survey and for this reason the survey has not been refreshed. Our review of the approved Budget Book 2023-24 confirmed it includes a budget allocation of £135,822 for 'other hired and contracted services' which the Senior Estates Officer confirmed encompasses funding to undertake a stock condition survey. Review of email evidence dated 6 July 2023</p>	

## Area: Estates Management

confirmed the Technical Surveyor and the Senior Estates Officer is liaising with an external consultant to arrange a stock condition survey to be undertaken.

We were advised that the Planned Work List has also been inherited from the Service's Estates Team prior to when EnableNY began to manage the estates function in June 2021. The Contract Manager who compiled the Planned Work List using the stock condition survey results left the Service prior to June 2021, and as a result the current Estates Team was unable to confirm how the current Planned Work List had been compiled and informed by the stock condition survey. In the absence of an up-to-date stock condition survey, the Service has continued to implement the Planned Work List. The Technical Surveyor confirmed that they and the Surveyors in the Estates Team undertake regular site visits at its fire stations therefore this allows the Estates Team to identify additional maintenance activities which need to be added to the Planned Work List. It was noted that once a stock condition survey has been undertaken by EnableNY, this will then allow the Estates Team to use the results of the survey to inform the Joint Strategic Asset Management Plan, budget, medium-term financial plan, the Planned Work List, and prioritisation of work on the Planned Work List. However, as the Service has not undertaken a stock condition survey since August 2014, the Service has had limited information to inform its planning process.

Where the stock condition survey is not undertaken on a five yearly basis, there is a risk that the Service does not have access to up-to-date information to inform the development of the Joint Strategic Asset Management Plan, its planning process, and budget planning for the estates function.

<b>Management Action 3</b>	A stock condition survey will be completed and then refreshed on a five yearly basis. The results of the stock condition survey will inform the Joint Strategic Asset Management Strategy, the Planned Work List, estates budget and medium-term financial plan.	<b>Responsible Owner:</b> Senior Estates Officer	<b>Date:</b> 31 September 2024	<b>Priority:</b> Medium
----------------------------	---	---	-----------------------------------	----------------------------

## Area: Estates Management

<b>Control</b>	<p>The Joint Strategic Asset Management Plan which is informed by the stock condition survey and operational activity, informs the Service's medium-term financial plan. The medium-term financial plan is approved by the Police, Fire and Crime Commissioner Fire and Rescue Authority (PFCCFRA) for North Yorkshire.</p> <p>The Planned Work List is informed by the stock condition survey and operational activity, ensuring it is aligned with the medium-term financial plan to ensure that works are carried out in line with approved budget.</p>	<b>Assessment:</b>	
		<b>Design</b>	✓
		<b>Compliance</b>	×

**Findings / Implications** In the absence of an updated stock condition survey, the Estates and Sustainability Manager confirmed that EnableNY has utilised the results of the stock condition survey completed in August 2014 but applied indices supported by professional judgement, such as building cost indices to ensure that the costs identified by the stock condition survey results and included on the Planned Work List are in line with the current market conditions. The results of this informed the Plan which together informs the budget and the medium-term financial plan for the estates function. The Estates and Sustainability Manager confirmed that the Plan is a high-level plan of how estates work should be undertaken, and as the stock condition survey is out of date, the Estates Team has therefore had to apply greater professional judgement when complying the estates budget. Additionally, we were advised the cost of the Planned Work List is also considered to ensure work planned to be undertaken can be delivered in line with the estates budget and medium-term financial plan.

The budget planning process commences in September until December each year. Discussions with the Estates and Sustainability Manager confirmed that in September to December each year, they and the Senior Estates Officer meet with stakeholders from the Finance Team to propose a budget for the estates function. It was noted that the meeting to discuss the estates budget are not minuted; however, the outcome of the meeting is the draft estates budget. Our review of the Budget Setting Estates 2023/24 draft document which was compiled between September and December 2022 confirmed that it details the proposed budget and medium-term financial plan for 2023/24 to 2026/27. The proposed budget for 2023/24 also includes costs to undertake a stock condition survey, the cost associated with the stock condition survey results, minor capital works, and other operational activity, such as planned and ongoing capital works. It was noted that the Budget Setting Estates 2023/24 draft states that the budget for 2024/25 onwards is subject to a refresh of the stock condition survey. The Budget Setting Estates 2023/24 draft then informs the Service's budget and medium-term financial plan which is approved by the Police, Fire and Crime Commissioner Fire and Rescue Authority (PFCCFRA) for North Yorkshire. Our review of the decision notice held on PFCC's website, and the associated meeting paper reported confirmed the Service's budget and medium-term financial plan was approved on 28 February 2023.

However, as the Service has not commissioned a recent stock condition survey, the medium-term financial plan may be compiled using outdated information, meaning that budget decisions may not be made effectively to ensure the sustainability of the Service's estates.

<b>Management Action</b>	<i>See management action 3.</i>	<b>Responsible Owner:</b>	<b>Date:</b>	<b>Priority:</b>
		N/A	N/A	N/A

## Area: Estates Management

<b>Control</b>	<p><b>Partially missing control</b></p> <p>The Service's Planned Works List includes detail of the job or activity and timeframes for completion.</p> <p>The Service's Planned Works List does not include detail on the prioritisation of each job and the assigned individual.</p>	<p><b>Assessment:</b></p> <p><b>Design</b> ×</p> <p><b>Compliance</b> -</p>
<b>Findings / Implications</b>	<p>We reviewed the Planned Works List with the Technical Surveyor who confirmed that the document was inherited from the Service's Estates Team prior to when EnableNY began to manage the estates function in June 2021. In the absence of an up-to-date stock condition survey, the Estates Team has utilised the Planned Works List, which was compiled and maintained previously by the Contract Manager who left the Service in June 2021 prior to EnableNY. As a result, the current Estates Team at EnableNY has continued to implement the Planned Works List, although it was highlighted that once a stock condition survey is completed then the results of this survey will inform a revised Planned Works List.</p> <p>We obtained the Planned Works List and noted the following:</p> <ul style="list-style-type: none"> <li>• 13 jobs were planned to be completed in 2022/23. Six of which had been recorded as completed, and six requiring a revisit and therefore not completed. The final work was marked as 'project' but was yet to be completed.</li> <li>• 22 jobs are planned to be completed in 2023/24. Six of which have been recorded as completed at the time of our review. Four jobs were pending, one job was requiring a revisit and the remaining jobs were not yet started.</li> </ul> <p>We further noted that jobs from 2020/21 and 2021/22 were not marked as completed on the Planned Works List.</p> <p>It was noted that where the Planned Work List recorded that the job required a revisit, the Technical Surveyor confirmed that a revisit is recorded where the completion of the job has been reprioritised and therefore has been delayed. However, as the Planned Work List does not assign a target date for completion, there is a risk that the Estates Team is unable to effectively monitor the completion of planned work against target completion dates to ensure revisits are monitored and undertaken in a timely manner.</p> <p>Our review of the Planned Works List confirmed it covers the period of 2020/21 to 2023/24 and records detail of the planned works, net cost (where jobs have commenced), location, completion status and the member of the Estates Team who has reviewed the planned works once completed. However, our review of the Planned Works List highlighted the following exceptions:</p> <ul style="list-style-type: none"> <li>• The planned financial year of completion is recorded for each activity; however, each planned job is not assigned a specific timeframe for completion. We also noted that the Planned Work List does not record the date the work was completed. Without a specific timeframe for completion assigned there is a risk that the Service is unable to effectively monitor progress against target completion dates and ensure planned works are completed in a timely manner.</li> <li>• The jobs included on the Planned Works List are not prioritised. It was noted that the stock condition survey was last undertaken in August 2014 and the results are therefore outdated. Consequently, the results from the stock condition survey do not inform the prioritisation of planned works. Discussions with the Technical Surveyor confirmed that the Estates Team prioritises planned work</li> </ul>	

## Area: Estates Management

based on the first priority of ensuring its estates are wind and watertight, with heating and welfare being a second priority. The Senior Estates Officer also confirmed that the Surveyors will review the work included on the Planned Work List to identify whether the work is required or determine if the work can be delayed. In the absence of an up-to-date stock condition survey, there is a risk that the Service is unable to make well informed decisions on the prioritisation of maintenance work which may lead to greater damage to its estates and greater costs implications.

- The jobs included on the Planned Works List are not assigned to an individual for oversight and completion. The Technical Surveyor confirmed that they maintain the Planned Works List and that although it does not document which Surveyor is overseeing the maintenance work, each Surveyor in the Estates Team is assigned to a geographical area, therefore the Technical Surveyor is aware of the Surveyor allocated to each job on the programme as determined by the location of the job. However, where this is not recorded on the Planned Works List there is a risk, it is unclear within the Estates Team which individual is responsible for overseeing the planned works to ensure this is monitored and undertaken in a timely manner.

The Planned Works List is maintained in a Microsoft Excel spreadsheet and we established that records are not effectively maintained to support clear planning processes so that works are prioritised, attended to, and completed in accordance with the Service's estates priorities. Without effective management of planned maintenance works records, there is a risk that works are not delivered in accordance with planned budgets, which could lead to slippage in delivery or spend, resulting in the mismanagement of the Service's estates.

<b>Management Action 4</b>		<b>Responsible Owner:</b>	<b>Date:</b>	<b>Priority:</b>
	<p>Following the completion of the stock condition survey, the Estates Team will review the results to inform the revision of the Planned Works List which will be presented to the Chief Officer Team for agreement.</p> <p>The Planned Works List will be reviewed to ensure it clearly records the following information for each job:</p> <ul style="list-style-type: none"> <li>• The prioritisation.</li> <li>• Assigned a specific timeframe for completion.</li> <li>• The date of actual completion of work.</li> <li>• The assigned individual.</li> <li>• The date the work completed has been reviewed and signed off by the Estates Team.</li> </ul> <p>The Service will ensure planned jobs are completed in line with the assigned priority and timeframe for completion, and in slippage in delivery clearly recorded.</p>	Estates and Sustainability Manager	31 September 2024	<b>High</b>

## Area: Estates Management

<b>Control</b>	Works included on the Planned Work List are completed in line with the planned timeframes for completion.  Prior to the commissioning of planned work, the quotation for work is reviewed and approved by the Senior Estates Officer to ensure it is included on the approved medium-term financial plan. Approval from the Senior Estates Officer is in line with the scheme of authorisation.  In line with the Corporate Governance Framework budget holders are delegated the authority to approve purchases under and equal to £50k. Purchases above £50k require approval from the Corporate Management Board or Executive Board and authorisation from the Treasurer.	<b>Assessment:</b>  <b>Design</b> ✓ <b>Compliance</b> ×
----------------	--	--

<b>Findings / Implications</b>	<p>Review of the PFCC's website and a report that had been provided to the Independent Audit Committee on 20 June 2023 confirmed that the Corporate Governance Framework had been presented and approved.</p> <p>The RSM Procurement internal audit report (8.22/23), included a management action to create a scheme of authorisation for all budget areas to document those individuals that have authority to approve on behalf of the budget holder. The Chief Accountant confirmed that the Finance Team has created the scheme of authorisation and our review of this document confirmed it records the budget holder for the estates budget as the Estates and Sustainability Manager and confirms the authority to approve orders and invoices on behalf of the budget holder has been delegated to the Senior Estates Officer and the Facilities and Sustainability Officer.</p> <p>We selected a sample of 10 jobs recorded as completed on the Planned Works List and our testing confirmed the following:</p> <ul style="list-style-type: none"><li>• In all cases the job had been completed; however, the Planned Works List did not record a completion date, therefore we were unable to confirm the date of completion and whether this was within the correct financial year as planned. As identified above, where jobs listed on the Planned Work List are not assigned a specific implementation timeframe, there is a risk the Service is unable to effectively monitor progress against completing the Planned Work List.</li><li>• For 10 cases, we did not receive evidence to confirm the planned works had been reviewed and approved by the Senior Estates Officer to ensure the works were within the medium-term financial plan and also in line with the scheme of authorisation. We noted in nine cases the cost of the work was under £50k; however, in one case the cost of work was £68,322.74 and therefore required approval from the Corporate Management Board or Executive Board and authorisation from the Treasurer. Where evidence is not retained of approval, there is a risk planned works are undertaken that are not reviewed by the budget holder or their delegates to ensure planned work does not exceed the Estates approved budget. There is also a risk of non-compliance with the scheme of authorisation.</li></ul>
--------------------------------	---

**Area: Estates Management**

<b>Management Action 5</b>	Prior to the commissioning of planned work, the Estates Team will ensure the quotation for work is reviewed and approved in line with the Service's scheme of authorisation. Evidence of approval will be retained by the Estates Team.	<b>Responsible Owner:</b> Senior Estates Officer	<b>Date:</b> 30 June 2024	<b>Priority:</b> <b>High</b>
----------------------------	--	---	------------------------------	---------------------------------

---

## Area: Estates Management

<b>Control</b>	<p>Reactive maintenance work is logged by a requestor on the PAL system and assigned a timeframe for attending to the issue.</p> <p>The work requested and the assigned timeframe is reviewed on PAL by NYCC, who are contracted to undertake the reactive maintenance work on behalf of the Service.</p>	<b>Assessment:</b>	
		<b>Design</b>	✓
		<b>Compliance</b>	×
<b>Findings / Implications</b>	<p>We undertook a walkthrough of the PAL system with the Technical Surveyor who confirmed that reactive maintenance requests are logged on PAL and then this is recorded by NYCC on their portal titled Concerto. NYCC records updates on each job on Concerto, including closing jobs on this portal. The Technical Surveyor then reviews the Concerto portal on a weekly basis to ensure updates are reflected on PAL.</p> <p>Using a report generated from PAL, we selected a sample of 10 reactive maintenance requests. Our testing confirmed the following:</p> <ul style="list-style-type: none"><li>• A timeframe was assigned to the job for the contractor to attend to the job. In three cases the timeframe was two hours, in three cases the timeframe was 24 hours, in three cases the timeframe was seven days and in one case the timeframe was 'other'. The Technical Surveyor confirmed jobs with a timeframe of 'other' are attended to or made safe within 21 days.</li><li>• We reviewed the Concerto portal and PAL to identify the date the job was attended to or made safe to confirm whether this was in line with the assigned timeframe. Our review of Concerto and PAL confirmed both systems use narrative to record updates on the job; however, neither have a consistent method for recording the date the job was first attended to or made safe. In three cases our review of the narrative recorded indicated that the job had been attended to in line with the timeframe assigned. In the remaining seven cases we identified the following:<ul style="list-style-type: none"><li>○ In four cases the attended date was not recorded and the date the job was marked as completed was after the assigned timeframe. It is possible that the job was attended to prior to the job completion date and in line with the assigned timeframe; however, we are unable to confirm this.</li><li>○ In one case the job was assigned a timeframe of two hours; however, the time the request was attended to was not recorded on Concerto and PAL. The Technical Surveyor confirmed that due to the health and safety implications of this reactive maintenance request they had attended the site and confirmed the contractor was onsite within two hours.</li><li>○ In one case the job was completed on the same day of the request. The job was assigned a two-hour timeframe; however, there was no information recorded to confirm the time the job was attended to therefore we were unable to confirm whether the job was attended to within two hours.</li><li>○ In one case the job was assigned a timeframe of two hours by the requestor; however, this was requested on a Saturday. The Technical Surveyor confirmed that for reactive maintenance requests submitted with a timeframe of two hours require the requestor to log a request on the PAL system but also to report the instance to PAL via telephone to ensure NYCC receives the request in order to attend the site within two hours. Our review of Estates Maintenance Reporting SOP confirmed this requirement has been documented. Adherence to this requirement is particularly important for requests made with a two-hour</li></ul></li></ul>		

## Area: Estates Management

priority on a weekend as NYCC do not man the mailbox on weekends and respond to direct calls only. It was noted that as the requestor had not reported the instance via the direct line, the job was not attended to until the next working day.

Our walkthrough of the PAL system with the Technical Surveyor demonstrated that once a reactive maintenance request has been logged on PAL, the requestor will receive an email to confirm the request submitted; however, the automated email does not inform them of the requirement to report jobs with a two-hour timeframe to PAL via telephone. As a result, there is a risk that the Service is not utilising the automated email to remind officers of this requirement to ensure reactive maintenance requests are attended to in a timely manner. Where reactive maintenance requests are not attended to in a timely manner there is a risk this delay can lead to greater damage and higher cost to rectify the issue.

<b>Management Action 6</b>	The Service will investigate the PAL and Concerto systems and liaise with North Yorkshire County Council to establish a mechanism for recording the date and time reactive maintenance requests are attended to and made safe to ensure the Service is able to effectively monitor compliance with the Estates Maintenance Reporting SOP.	<b>Responsible Owner:</b> Facilities and Sustainability Manager	<b>Date:</b> 31 August 2024	<b>Priority:</b> <b>Medium</b>
<b>Management Action 7</b>	The automated email individuals receive to confirm the submission of a request for reactive maintenance work will be updated to instruct the requestor to also report the issue to Premise Live Action (PAL) via telephone where a two-hour priority timeframe is assigned.	<b>Responsible Owner:</b> Facilities and Sustainability Manager	<b>Date:</b> 31 August 2024	<b>Priority:</b> <b>Low</b>

## Area: Estates Management

<b>Control</b>	Reactive maintenance work undertaken by NYCC that costs below £400 does not require approval from the Service.	<b>Assessment:</b>	
	Reactive maintenance work costing over £400 and under £1k is reviewed by the Technical Surveyor for approval; however, this is not in line with the scheme of authorisation.	<b>Design</b>	✓
	Reactive maintenance work costing over £1k is reviewed by the Senior Estates Officer for approval as per the scheme of authorisation.	<b>Compliance</b>	×

**Findings / Implications** The Technical Surveyor and the Estates and Sustainability Manager confirmed that reactive maintenance work undertaken by NYCC that costs equal to or below £400 does not require approval from the Service. We requested a copy of the contract to confirm this authority has been delegated however, we were not provided with any evidence to confirm this. Where the Service has not documented the delegated authority to the contractor to undertake reactive maintenance work equal to or below £400, there is a risk that work is undertaken which the Service is invoiced for but is not appropriately approved.

Where the cost of the reactive maintenance activity is greater than £400, NYCC will notify the Technical Surveyor by email. It was noted that the Technical Surveyor has a fire email address whereas the Senior Estates Officer and the Estates and Sustainability Manager have a police email address. As the Service and the Force have different IT systems in place, this means only the Technical Surveyor and the service help desk have access to PAL and Concerto. For this reason, the Technical Surveyor is notified of reactive works costing more than £400. For an example, we reviewed the email received by the Technical Surveyor from NYCC requesting approval for reactive works to be carried out. The email contains a link which directs the Technical Surveyor to Concerto where a purchase order can be reviewed and then approved or rejected.

Our review of the Corporate Governance Framework confirmed budget holders are delegated the authority to approve purchases under and equal to £50k. Purchases above £50k require approval from the Corporate Management Board or Executive Board and authorisation from the Treasurer. The scheme of authorisation created by the Finance Team records the budget holder for the estates budget as the Estates and Sustainability Manager and confirms the authority to approve orders and invoices on behalf of the budget holder has been delegated to the Senior Estates Officer and the Facilities and Sustainability Officer.

The Technical Survey confirmed that they would review the request for reactive maintenance activity greater than £400; however, if the cost is significant (for example over £1k) then this request would be escalated to the Estates and Sustainability Manager and the Senior Estates Officer for review and approval via email. The Senior Estates Officer confirmed that they would review the request for reactive works to ensure the cost is within the estates budget. However, this process for approving reactive maintenance work is not in line with the scheme of authorisation. Where reactive works over £400 and under £1k have not been approved in line with the scheme of authorisation, there is a risk that reactive maintenance works below the £1k threshold are not appropriately approved and accumulate to a sum that may have budget implications.

Of our sample of 10 reactive maintenance requests, in two cases the cost of repair was over £400. In one case, the reactive maintenance job cost the Service £643.07; however, there was no evidence retained to confirm the job was approved by the Service. The Technical

## Area: Estates Management

Surveyor confirmed that they could neither not locate the email received from NYCC to approve the works nor find an audit trail of approval on the system. In the one other case, the Senior Estates Officer and the Estates and Sustainability Manager had attended the site to oversee the reactive work (with a total cost of £2,256.88) being completed due to the environmental and health and safety impacts associated with the incident. The Technical Surveyor confirmed that the work was approved on site and in person by the Senior Estates Officer and the Estates and Sustainability Manager and therefore, there was no evidence of this approval. To expand our sample, we selected a further three cases from Concerto where the cost of the reactive work was greater than £400. Of these three cases, in one case the cost was greater than £400 and less than £1k and in two cases the cost was greater than £1k. For these three cases the Estates Team was unable to locate evidence to confirm approval from the Technical Surveyor or the approval from the Senior Estates Officer. In the absence of a clear audit trail, there is a risk reactive maintenance requests above £400 are not reviewed and approved to ensure works requested are valid and in budget.

<b>Management Action 8</b>	The Service will ensure request for reactive maintenance work are approved in line delegated authority as documented in the scheme of authorisation. The Estates Team will ensure it retains approval of reactive maintenance work.	<b>Responsible Owner:</b> Senior Estates Officer	<b>Date:</b> 30 June 2024	<b>Priority:</b> <b>High</b>
<b>Management Action 9</b>	The Service will ensure the contract with North Yorkshire Council clearly states the delegated authority to approve the cost of reactive maintenance works and the instances where approval must be sought from the Service.	<b>Responsible Owner:</b> Senior Estates Officer	<b>Date:</b> 31 August 2024	<b>Priority:</b> <b>Medium</b>

## Area: Estates Management

<b>Control</b>	The completion of planned work is recorded on the Planned Work List spreadsheet and reactive work is recorded on the PAL system.	<b>Assessment:</b>	
	The Planned Work List and the PAL system enables the Estates Team to monitor the completion of planned and reactive works to ensure this is completed in line with the priority assigned. Where work is not completed in a timely manner, then this issue is escalated to the relevant contractor for resolution.	<b>Design</b>	✓
		<b>Compliance</b>	×

### Findings / Implications

#### Reactive maintenance work

Our walkthrough of PAL identified that reactive maintenance requests are logged on PAL and then this is recorded by NYCC on their portal called Concerto. NYCC records updates on each job on Concerto and the Technical Surveyor then reviews the Concerto portal on a weekly basis to ensure updates are reflected on PAL. Our review of Concerto and PAL confirmed both systems use narrative to record updates on the job; however, neither have a consistent method for recording the date the job was first attended to or made safe. This was demonstrated through our testing. As a result, the Service does not have an effective method in place to monitor whether requests for reactive maintenance work are attended to and made safe as per the assigned timeframe and in accordance with the Estates Maintenance Reporting SOP.

At present, the Technical Surveyor reviews two reports generated from PAL to monitor the completion of reactive works. Our review of these reports confirmed the following:

- The first report lists reactive maintenance jobs that are open on PAL and have not been closed in line with the assigned timeframe. The Technical Surveyor confirmed that they will review this report and review Concerto to check whether there has been an update on the job or if the job has been closed. Narrative recorded on Concerto is copied and added to PAL and if the job is closed on Concerto, then this is verified with the station manager before the job is closed on PAL.
- The second report lists reactive maintenance jobs that are open on PAL which have no updates provided. This is then checked by the Technical Surveyor to ensure an update is provided on Concerto and recorded on PAL.

The current process supports the Technical Surveyor to update PAL and monitor open jobs; however, it does not effectively identify jobs that have not been attended to in line with the agreed timeframe. As a result, there is a risk that the Service is unable to effectively and efficiently review the reactive maintenance requests submitted on PAL to confirm the level of compliance with the Estates Maintenance Reporting SOP. There is a risk that reactive maintenance requests are not attended to in a timely manner leading to greater damage and higher repair costs; however, the Service does not have a way of identifying this.

Through discussions and a walkthrough of PAL with the Technical Surveyor we confirmed that from within the Estates Team, only the Technical Surveyor has access to PAL. This is because the seven Surveyors, the Senior Estates Officer, and the Estates and Sustainability Manager in the Estates Team are on a Force employment contract and therefore, have access to a Force email address and do not have access to the Fire Service IT systems. The Technical Surveyor is on a Fire Service employment contract, has a Fire Service email address and therefore has access to the Service's IT systems. Due to this, the Technical Surveyor is responsible for

**Area: Estates Management**

maintaining and updating PAL with information uploaded to Concerto by NYCC. The Technical Surveyor confirmed that they undertake the task of updating PAL on a weekly basis; however, the Estates Team has one other Technical Surveyor role, but this position is currently vacant. As a result of the current vacancy, the Technical Surveyor confirmed that they update PAL when they have capacity to do so. This was demonstrated by our testing of 10 reactive maintenance works requests on PAL which identified one case where the job was recorded as open on PAL; however, had been closed on the Concerto portal.

Where only one member of the Estates Team has access to PAL and Concerto, there is a risk to the Service's ability to ensure continuity in the absence of the Technical Surveyor. In the absence of the Technical Surveyor there is also a risk that the Service is unable to maintain PAL and have oversight of works requested and closed by NYCC. The Estates and Sustainability Manager highlighted that they have submitted requests via the IT Helpdesk to request the Estates Team to have access to the Fire Service's IT systems; however, due to the cost implication of this the Estates and Sustainability has not been able to progress with the request. We requested evidence to demonstrate the request submitted to the IT Helpdesk and the cost implications of this; however, no evidence was provided. It was noted that the issue relating to access to the Service's and the Force's IT system is affecting teams across EnableNY and the issue is currently under review by EnableNY.

It was noted through discussions with the Technical Surveyor that although the Service does not have an effective and efficient mechanism in place to monitor compliance with the Estates Maintenance Reporting SOP, where a reactive maintenance request is not attended to or completed in a timely manner as identified by the station or through the Technical Surveyors monitoring then this issue is escalated to NYCC for resolution. The Technical Surveyor provided examples of issues escalated by stakeholders based at the Service's fire stations to the Estates Team via email.

Planned maintenance work:

The completion of planned maintenance work is recorded on the Planned Work List which is maintained by the Technical Surveyor. Discussions with the Technical Surveyor confirmed that the Estates Team has a team meeting twice a week. This provides an opportunity for the Technical Surveyor to obtain updates against the Planned Work List. The Estates Team meeting is not minuted, therefore no further evidence was reviewed. The Estates Team also has a monthly Surveyors Workshop which provides a formal opportunity to monitor progress against the completion of the Planned Work List. The Senior Estates Officer highlighted that a Surveyor Workshop was not held in June 2023 due to staff absences and therefore the Surveyor Workshop was last held in May 2023 with the next workshop planned to be held on 31 July 2023. Our review of the agenda for the Surveyor Workshop held on 25 May 2023 confirmed it includes an update from the surveyors. Therefore, it is evident the team has a mechanism in place to monitor the completion of planned maintenance work.

<b>Management Action 10</b>	The Estates Team will ensure other members of the Estates Team have access to the Premise Action Live system and Concerto.	<b>Responsible Owner:</b> Estates and Sustainability Manager	<b>Date:</b> 30 September 2024	<b>Priority:</b> Medium
-----------------------------	--	---	-----------------------------------	----------------------------

## Area: Estates Management

Control	Partially missing control	Assessment:
	<p>Reactive maintenance works are completed by NYCC. NYCC undertake a 10% spot check of reactive maintenance works completed for the Service on a monthly basis.</p> <p>All reactive maintenance works once completed are closed on the PAL system once the relevant station manager is satisfied and has approved the works completed. The Technical Surveyor undertakes a check of reactive works completed on an ongoing basis to monitor the completion of work and these checks undertaken are recorded on PAL. Where issues are identified on the quality of work, this is fed back to the relevant contractor for resolution.</p> <p>The Service does not formally monitor the performance of its contractors.</p>	<p><b>Design</b> ×</p> <p><b>Compliance</b> -</p>
<p><b>Findings / Implications</b></p>	<p>Discussions with the Technical Surveyor and Senior Estates Officer highlighted that the contract in place between the Service and NYCC predates June 2021 when EnableNY began to manage the Service's estate's function and the contract lead for the contract was the Contract Manager who left the Service's Estates Team prior to June 2021. Our discussions with the Senior Estates Officer and the Technical Surveyor demonstrated that as the contract was in place prior to when EnableNY began to manage the estate's function, it was unclear as to whether the Service has assigned a contract lead to oversee the contract. It was also confirmed that the Service does not undertake formal monitoring of the performance of NYCC. Consequently, there is a risk that the Service does not have oversight of the performance of NYCC against the terms agreed nor does the Service obtain performance information to identify issues and instances of non-compliance. Where the Service does not monitor the performance of NYCC there is a risk that the Service is committing resources to a contractor who is not effectively and efficiently fulfilling the terms of the contract to support the maintenance of the Service's estates.</p> <p>The Technical Surveyor confirmed that the contract with NYCC requires a 10% spot check of reactive maintenance work completed for the Service to be completed on a monthly basis however, there is no requirement for the contractor to share this information with the Service. The Estates and Sustainability Manager confirmed that the contract with NYCC is due for review in 2024 thus, the Estates Team plans to consider performance reporting and performance measurement as part of reviewing the renewal of the reactive maintenance contract. Where this information is not reported for instance through a key performance indicator, there is a risk the Service does not receive assurance that the work undertaken on the behalf of the Service is actively verified and checked by the contractor to ensure quality of service.</p> <p>All reactive maintenance works completed at the Service are closed on the Premise Action Line (PAL) system once the relevant station manager is satisfied and has approved the works completed. Our testing of 10 reactive works recorded on PAL confirmed the following:</p> <ul style="list-style-type: none"> <li>In one case the reactive maintenance work request was open on PAL and Concerto and therefore, as the reactive works had not yet been completed this had not yet been reviewed by the station manager or the Technical Surveyor.</li> <li>In five cases the reactive works completed had been reviewed by a manager at the relevant station. It was noted that this review had been undertaken within one month in three cases, within two months in one case and within five months in the remaining case. The Technical Surveyor confirmed that the request is only closed on PAL when the Technical Surveyor has reviewed Concerto to identify</li> </ul>	

## Area: Estates Management

jobs that have been closed and the Technical Surveyor sends a request via PAL to the station manager to confirm the work has been completed and that they are satisfied. However, there is often a delay between updates from Concerto being updated on PAL due to the Technical Surveyor being the only member of the Estates Team who is able to update PAL. The timeliness of reviewing works completed also relies on the station manager providing a response for the Technical Surveyor to then update PAL.

- In one case the reactive job was open on PAL however, it had been closed on Concerto on 16 May 2023. The Technical Surveyor confirmed that for the reasons noted above, as the job has not been updated on PAL the station manager will not have been requested to review the work completed.
- In three cases the date the review was undertaken by the station manager was not recorded on PAL and therefore, we were unable to confirm the timeliness of the review completed.
- In all cases the reactive work completed had been reviewed by the Technical Surveyor. It was highlighted that as the Technical Surveyor visits the Service's estates, they will review both open and closed jobs. It was noted that as the position for one other Technical Surveyor is vacant, the Technical Surveyor has been unable to undertake as regular as possible site visits. As a result, our testing identified that the reviews of work had been undertaken between one and 10 months after the work completion date. The Technical Surveyor confirmed the Service is currently recruiting to fill the vacant position to address current resourcing issues.

Where reactive works completed are not updated on PAL and this work is not reviewed by the station manager and the Technical Surveyor in a timely manner there is a risk that that work completed to an inadequate standard is identified late and this is not escalated to the contractor in a timely manner to ensure rectifying action is taken. Furthermore, our review of the Estates Maintenance Reporting SOP highlighted that it does not document the following:

- The requirement for the Station Manager to review the completion of reactive works within a reasonable timeframe.
- The review of reactive works completed undertaken by the Technical Surveyor within a reasonable timeframe.

Where the Estates Maintenance Reporting SOP does not clearly document the role of key individuals in reviewing the completion of reactive maintenance work there is a risk that individuals are not aware of their role in ensuring the Service's estates are maintained and the importance of reporting issues in a timely to the Estates Team.

The Technical Surveyor confirmed that where issues are identified on the quality of work either through their review or the review undertaken by the station manager, then this is fed back to the relevant contractor for resolution. Email evidence dated 19 and 20 July 2023 provided an example whereby a reactive maintenance job was not correctly completed and the Technical Surveyor highlighted this issue to North Yorkshire County Council for resolution.

<b>Management Action 11</b>	EnableNY will define and assign a contract lead from within the Estates Team to each of the planned and reactive maintenance works contractors.	<b>Responsible Owner:</b> Senior Estates Officer	<b>Date:</b> 30 September 2024	<b>Priority:</b> Low
-----------------------------	---	---	-----------------------------------	-------------------------

**Area: Estates Management**

<b>Management Action 12</b>	The Service will ensure it establishes a process to monitor the performance of its planned and reactive maintenance works contractors on a regular basis.  For any issues identified, action plans will be established to ensure the improvement of contractor performance.	<b>Responsible Owner:</b> Senior Estates Officer	<b>Date:</b> 31 August 2024	<b>Priority:</b> <b>Medium</b>
<b>Management Action 13</b>	The Service will update the Estates Maintenance Reporting SOP to include the responsibilities of the station managers and the Estates Team to review completed reactive maintenance work in a timely manner and to report any issues identified.	<b>Responsible Owner:</b> Facilities and Sustainability Manager	<b>Date:</b> 31 August 2024	<b>Priority:</b> <b>Medium</b>

## Area: Estates Management

<b>Control</b>	<p><b>Partially missing control</b></p> <p>All planned work completed is recorded on the Planned Works List once the works have been reviewed by a Surveyor. Where issues are identified on the quality of work, this is fed back to the relevant contractor for resolution. The Service does not formally monitor the performance of its contractors.</p>	<p><b>Assessment:</b></p> <p><b>Design</b> x</p> <p><b>Compliance</b> -</p>	
<b>Findings / Implications</b>	<p>The Technical Surveyor confirmed that there are three other contractors commissioned for the Service's planned maintenance work. The three contractors are from a framework and work is commissioned on an individual job basis. For instance, the Service will request a quote from the relevant contractors and where the Service is not satisfied with the proposed cost then the Service is able to commission another contractor through the Service's procurement process.</p> <p>The Technical Surveyor and the Senior Estates Officer highlighted that the Surveyors within the Estates Team monitor the completion of planned works onsite therefore they have operational oversight of the performance of contractors. Where there are issues, then this is escalated to the contractor onsite and on a job-by-job basis. Testing a sample of 10 planned works completed on the Planned Works List confirmed in all cases the work had been reviewed by either the Technical Surveyor or a Surveyor from within the Estates Team. In six of the 10 cases the completion of the review had been recorded on the Planned Works List; however, in the remaining four cases the date of the review had not been recorded. It was noted that the Planned Work List does not record the completion date of work completed therefore, we were unable to confirm whether the review was undertaken in a timely manner to ensure issues had been identified in a timely manner and escalated to the contractor. There is therefore a risk that work may be completed and not reviewed, leading to poor performance going unnoticed.</p> <p>However, the Service does not formally monitor the performance of its planned maintenance work contractors on a cyclical basis for instance through contract management meetings. In the absence of contract management meetings there is a risk the Service is unable to review the contractor performance against expectations, identify issues in advance and monitor actions taken by the contractor to address any performance issues. Management action 12 has been agreed in relation to this finding.</p>		
<b>Management Action 14</b>	<p>The Estates Team will ensure that once planned maintenance work is completed and reviewed, the date of the review is recorded on the Planned Work List.</p>	<p><b>Responsible Owner:</b></p> <p>Senior Estates Officer</p>	<p><b>Date:</b></p> <p>30 September 2024</p> <p><b>Priority:</b></p> <p>Low</p>

## Area: Estates Management

<b>Control</b>	<p>The Estates and Sustainability Manager and the Senior Estates Officer reviews actual spend against the budget with the accountants on a monthly basis.</p> <p>This informs the Finance Report reviewed at the Fire Senior Leadership Team on a monthly basis.</p>	<b>Assessment:</b>	
		<b>Design</b>	✓
		<b>Compliance</b>	×

**Findings / Implications** Our discussions with the Financial Accountant and the Head of Finance confirmed the Financial Accountant sends the Estates and Sustainability and the Senior Estates Officer an Estates Transaction Report on a monthly basis. Our review of the Estates Transaction Report for May 2023 and June 2023 confirmed it details invoices, and expenditure compared to the revenue budget and actual spend against the capital budget.

Our testing of a sample of three months, April, May and June 2023 confirmed the following:

- The meeting to discuss the Estates Transaction Report was not held in April 2023 and May 2023 to discuss the Estates Transaction Report as of 31 March 2023 and 30 April 2023. The Head of Finance confirmed that this is because the Finance Team prioritise the closing of statutory accounts in April and May of each year. However, the Estates Transaction Report for March 2023 and April 2023 was shared with the Estates and Sustainability Manager and the Estates Senior Officer for review with comments provided on an exception basis.
- The Financial Accountant confirmed that the Estates Transaction Report for May 2023 was discussed with the Estates and Sustainability Manager and the Senior Estates Officer at a meeting held on 21 June 2023.
- Review of email evidence dated 10 July 2023 confirmed the Financial Accountant had shared queries on the Estates Transaction Report for June 2023 with the Estates and Sustainability Manager and the Senior Estates Officer however, due to availability a meeting could not be arranged to discuss the report. The Financial Accountant confirmed that in the absence of a meeting, they have discussed and resolved the queries with the Senior Estates Officer outside of a formal meeting.

Due to the above findings, we extended our sample to test January, February and March 2023. The Accountant confirmed that a meeting had taken place in January but there was no evidence such as notes from the meeting. The Accountant confirmed that they were unable to arrange a meeting in February 2023 but met with the Estates and Sustainability Manager and the Senior Estates Officer on 3 April 2023 to discuss the final financial position and agree any accruals for year end.

Through our review it is evident that budget monitoring meetings have not consistently taken place to ensure the estates budget is discussed with the Estates Team and any variances are identified in a timely manner. The Head of Finance confirmed that the budget monitoring undertaken with budget holders informs the Finance Report provided to the Fire Senior Leadership Team on a monthly basis. Our review of the Senior Leadership Team meeting minutes and the associated budget monitoring reports dated 15 December 2022, 2 February 2023 and 23 February 2023 confirmed a finance update is a standing agenda item which includes budget monitoring for the Service and this update is provided by the PFCC's Chief Finance Officer.

**Area: Estates Management**

<b>Management Action 15</b>	The Estates Team and Finance Team will ensure monthly meetings are held to review spend against the Estates budget.	<b>Responsible Owner:</b> Estates and Sustainability Manager	<b>Date:</b> Complete	<b>Priority:</b> Medium
-----------------------------	---	---	--------------------------	----------------------------

**Area: Estates Management**

<b>Control</b>	The performance of the Estates function is reported to and monitored by the Collaboration Steering Board on a monthly basis.	<b>Assessment:</b>	
		<b>Design</b>	✓
		<b>Compliance</b>	×

**Findings / Implications** The Estates and Sustainability Manager confirmed performance of the estates function is reported to and monitored by the Collaboration Steering Board on a monthly basis. We had requested evidence of meeting minutes and associated reports to confirm the performance of the estates function had been reported to the Collaboration Steering Group in May, June, and July 2023; however, we did not receive any evidence. As no evidence was provided, we have not been able to confirm that the performance of the estates function is reported on and monitored through the Service's governance arrangements.

Where the performance of the estates function is not reported on and monitored, there is a risk that the Service does not have oversight of the performance of the estates function and action plans are not established to address issues such as underperformance.

<b>Management Action 16</b>	The performance of the Estates function will be reported to and monitored by the Collaboration Steering Board on a monthly basis.  Evidence of this will be retained by the Service.	<b>Responsible Owner:</b> Estates and Sustainability Manager	<b>Date:</b> Complete	<b>Priority:</b> Medium
-----------------------------	--	---	--------------------------	----------------------------

## APPENDIX A: CATEGORISATION OF FINDINGS

### Categorisation of internal audit findings

Priority	Definition
Low	There is scope for enhancing control or improving efficiency and quality.
Medium	Timely management attention is necessary. This is an internal control risk management issue that could lead to: Financial losses which could affect the effective function of a department, loss of controls or process being audited or possible reputational damage, negative publicity in local or regional media.
High	Immediate management attention is necessary. This is a serious internal control or risk management issue that may lead to: Substantial losses, violation of corporate strategies, policies or values, reputational damage, negative publicity in national or international media or adverse regulatory impact, such as loss of operating licences or material fines.

The following table highlights the number and categories of management actions made as a result of this audit.

Area	Control design not effective*	Non Compliance with controls*	Agreed actions		
			Low	Medium	High
Estates Management	4 (13)	9** (13)	3	10	3
<b>Total</b>			<b>3</b>	<b>10</b>	<b>3</b>

\*Shows the number of controls not adequately designed or not complied with. The number in brackets represents the total number of controls reviewed in this area.

\*\*More than one action raised against one control.

**Debrief held** 7 August 2023  
**Draft report issued** 22 August 2023  
**Revised draft report issued** 1 March 2024  
**Responses received** 20 March 2024  
**Final report issued** 20 March 2024

**Internal audit Contacts** Dan Harris, Head of Internal Audit  
Phil Church, Senior Manager  
Hollie Adams, Assistant Manager  
Rajan Takhar, Senior Auditor

**Client sponsor** Interim Assistant Chief Officer at EnableNY  
Estates and Sustainability Manager

**Distribution** Interim Assistant Chief Officer at EnableNY  
Estates and Sustainability Manager

We are committed to delivering an excellent client experience every time we work with you. If you have any comments or suggestions on the quality of our service and would be happy to complete a short feedback questionnaire, please contact your RSM client manager or email [admin.south.rm@rsmuk.com](mailto:admin.south.rm@rsmuk.com)

**rsmuk.com**

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 **North Yorkshire Police, Fire and Crime Commissioner, Fire and Rescue Authority** 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.

This report is released to you on the basis that it shall not be copied, referred to or disclosed, in whole or in part (save as otherwise permitted by agreed written terms), without our prior written consent.

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

RSM UK Risk Assurance Services LLP is a limited liability partnership registered in England and Wales no. OC389499 at 6th floor, 25 Farringdon Street, London EC4A 4AB.