



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

Asset Management

FINAL Internal audit report 7.23/24

29 August 2024

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1. EXECUTIVE SUMMARY

Why we completed this audit and background

We have undertaken a review of the Service's asset management arrangements in place to determine whether they are effectively maintained and processes are in place to identify when replacements are required. As part of our review, areas we have considered include the processes in place to ensure assets are correctly disposed of, the completion of regular reconciliations to ensure assets are accurate within the system, the servicing and maintenance tests scheduled to be completed for each asset, and how this is managed, and also how exception reporting is completed and provided to relevant individuals.

The Service's equipment is managed by the Response and Resilience Team, with responsibility for individual assets at each station the responsibility of the respective Station Manager. The Service use Pro-Cloud as their Asset Management System (AMS), with both the central Response and Resilience Team and each station having access to the system. New assets are set up on AMS via the Equipment Officer, and are either retained in the Service's central stores, or sent to individual stations as required.

We have not covered the Service's fleet elements within this audit, as a Fleet Management (4.22/23) audit was undertaken in November 2022 focusing on the management of fleet vehicles.

Conclusion

As a result of our review, we have agreed **four high**, **four medium**, and **two low** priority management actions. Our audit has established that whilst expectations and processes have been identified by management, these are not reflected at an operational level, and further development is required to ensure gaps in the control framework are identified and resolved, and processes have been clearly communicated to the wider Service. These discrepancies pose a potential significant risk to the Service, in particular, potential safety risks when assets are used in emergency situations and they have not been appropriately maintained and difficulties with ensuring a clear replacement programme is implemented that provides value for money and reduce the likelihood of non-scheduled purchases.

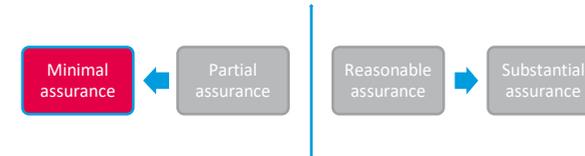
Whilst an AMS has been established and implemented, there are significant issues with non-compliance, particularly with respect to the completion of servicing and maintenance tests by stations at the required frequency. We have identified this issue as Service-wide, and not localised to a specific station or area. However, this poses a potential significant risk to the Service and the public when these assets are used. Whilst the frequency of these tests are recorded on the AMS, a clear process to ensure the correct frequency has been agreed is not in place and is reliant on the Equipment Officer and the Equipment and Resource Officer. As such, assets could be assigned an inappropriate test frequency that would not enable significant issues to be identified at an early stage.

A process to review and approve asset disposals has been implemented, though this is not used for assets within the central store, resulting in insufficient oversight or approval over the disposal of these assets, which could result in financial loss. Supporting reconciliations are required to be undertaken by each station to ensure the AMS and the station's actual inventory is correct, however records of these are not maintained, and it is therefore not possible for management to identify lost assets. This poses both a potential financial risk, as well errors (or worst case scenario fraud) going undetected.

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 risk are suitably designed, consistently applied or effective.

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



Key findings

We identified the following exceptions resulting in four high priority management actions being agreed:



Frequency for servicing and maintenance tests

When assets are initially set up on the AMS, a test frequency is assigned by the Equipment Officer. This frequency is based on various factors, including the use of test cards, advice from the Equipment and Resource Officer, and manufacturers guidance, though a consistent approach with an approval process does not seem to be in place. This frequency is heavily reliant on the Equipment Officer, with minimal oversight other than the Equipment and Resource Officer. Testing of 10 assets with a test card (out of 44 test cards), identified two discrepancies, where the test card frequency did not match the frequency on AMS, or it was not clear from review of the test card what the required frequency was.

If servicing and maintenance tests do not have a clear frequency for each asset, and a clear process is not in place to ensure the correct frequency has been agreed and assigned, there is a risk that assets may not be maintained at the appropriate frequency, and this could result in reduced operational effectiveness in the event that an asset needs repair or replacing in an emergency. It could also result in the asset not being safe to use and present health and safety and reputational risks. **(High)**



Completion of servicing and maintenance tests

A sample of 20 assets (covering 18 different stations) identified in all instances that servicing and maintenance tests were not being completed at the correct frequency. For all 20 assets, we identified at least two instances where the test was completed seven days after its due date. A separate report produced from AMS covering tests completed between the end of March 2024 and the end of April 2024, identified 18.5% of tests were overdue by more than seven days (but some are over 1 year overdue), 21.4% of tests overdue between one day and seven days, and 42.5% of tests completed within 24 hours of their due date. If servicing and maintenance tests are not completed at the correct frequency, there is a risk that assets that require repair or replacement could go undetected, posing a safety risk if they are used during an emergency. In turn, this could also pose a reputational risk to the Service. **(High)**



Reconciliations

The Equipment Officer and the Equipment and Resource Officer confirmed that each station is required to complete a monthly reconciliation between assets they hold, and the AMS. However they confirmed that evidence of these reconciliations is not retained, and approval from a relevant individual (such as the Station Manager), is not formally sought or retained. As such, we have been unable to verify the completion of any reconciliations undertaken by stations. If the results of the reconciliations are not retained, there is a risk that they may not have occurred, and the station may not have the required equipment needed which could have a health and safety implication. There is also a possibility that the service may not know if assets are missing or unaccounted for, resulting in potential financial loss. **(High)**



End of life planning

The Service transitioned to AMS in 2020 and 2021, and as part of this process, an exercise was completed to add all assets to the system. However, all assets that required an end of life date were assigned 10 years in the future, regardless of when they had been purchased by the Service. As such, there could be assets with an end of life date in 2030 or 2031, that will have been held by the Service longer than their 10 year lifespan. We have been unable to confirm the number of these assets or the specific type of assets, and were not provided with a list of all assets and their lifespan. This poses both a forward planning risk and an operational risk, as assets requiring replacement may not be identified until significantly after their actual end of life. **(High)**

For details of the four medium and two low priority actions, please see section two of this report.

Our audit identified the following controls are suitably designed, consistently applied, and are operating effectively.



A Service Delivery meeting has been set up and is attended by the Head of Response and Resilience, and relevant Station Managers. This allows for a central location to discuss issues relating to assets, maintenance and oversight. An exception report is provided to the Service Delivery meeting covering non-compliance with the servicing and maintenance test schedules.



The Service use Pro-Cloud as their AMS, allowing all assets to be tracked, the progress of their service and maintenance tests to be monitored, and individual equipment levels at each station managed.

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.

Risk: NYFRS assets don't support desired strategic and tactical outcomes.				
Control	<p>The Service has a Joint Strategic Asset Management Plan setting out how the Service should maintain and manage its assets. The plan links with the Service's overall strategic plan.</p> <p>The plan is approved by the Executive Board. The plan is available to all staff on the intranet.</p> <p>Responsibilities are set out within the Joint Strategic Asset Management Plan.</p>	Assessment:		
		Design		✓
		Compliance		×
Findings / Implications	<p>The Response and Resilience Station Manager confirmed that a Joint Strategic Asset Management Plan is in place and is available to staff on the Service's intranet. However, we have yet to be provided with a copy of the Plan. We have also not been able to verify this has been approved by an appropriate individual or committee.</p> <p>There is a risk that if the Joint Strategic Asset Management Plan is not available, an agreed approach to managing assets is not in place which could result in financial loss if equipment is not adequately managed and replaced.</p> <p>We confirmed that there is no supporting procedure document in place setting out those responsible for the asset management process. If a procedure document is not in place, there is a risk that those responsible may not be clearly documented, and aware of their responsibility.</p>			
Management Action 1	<p>A copy of the Joint Strategic Asset Management Plan will be obtained and stored in a central location for staff to access.</p> <p>A supporting procedure document should be produced setting out how the Service should be maintaining assets, and those responsible.</p>	Responsible Owner:	Date:	Priority:
		Director of Capabilities Community Risk and Resilience / Group Manager	31 March 2025	Medium

Risk: NYFRS assets don't support desired strategic and tactical outcomes.

Control	The AMS documents all required maintenance and servicing tests for each asset as well as the frequency.	Assessment:	
	Maintenance and service frequency is assigned by the Equipment Officer once it has been delivered.	Design	x
		Compliance	-

Findings / Implications

The Equipment Officer explained that they set the frequency of servicing and maintenance tests required for each asset when they are adding the item to the AMS. We queried how the correct frequency of tests are identified and agreed, and it was explained that this is based on the test card that has been approved when the original asset was first purchased. Test frequencies are agreed prior to purchase by the Health and Safety Sub-Committee, though we have been limited in our testing of this as there has only been one instance of a new asset test frequency being agreed in the last two years.

We queried the volume of test cards and were informed by the Equipment and Resource Officer that there are only 44, but the Service was in the process of updating and modernising these. We selected a sample of test cards for 10 assets, and reconciled the frequency of servicing or maintenance checks against the requirements in AMS. Of the 10, we identified:

- in six instances the frequency on AMS either matched the test card or required additional, more frequent tests;
- in one instance we noted that a monthly test had been recorded on the test card, but was not scheduled on AMS. Checks are therefore not undertaken at the required frequency;
- in two instances we noted that a check was required either before use or on taking over the asset. We queried this with the Equipment Officer who explained that these checks would not be documented on AMS, but should be undertaken where appropriate by the relevant individual. Given the nature of these checks, it is therefore not possible to document the test on AMS; and
- in one instance the test card was not clear and all frequencies had been recorded. Upon further review, the test card appears to be a generic document and does not specify the individual asset sampled.

From review of the test cards themselves, we identified that several separate formats had been used, and a clear, consistent template does not seem to be in place. The Response and Resilience Station Manager confirmed that a project is underway to review test cards and equipment manuals (which also contain information regarding servicing and maintenance frequencies), to ensure up to date and consistent information is available. This would be beneficial to ensure clear guidance is available to staff, and ensure the frequency of servicing and maintenance is clearly documented.

There is a risk that if the frequency of servicing and maintenance tests are not clearly documented, and up to date information is not clearly available, there is a risk that assets may not be maintained and serviced at an appropriate frequency, which could result in reduced operational effectiveness, and potential financial loss if the asset requires repair or replacing.

Risk: NYFRS assets don't support desired strategic and tactical outcomes.

Management Action 2 Test cards used by the Service will be archived and replaced by the Equipment Manuals in place.

Responsible Owner:
Director of Capabilities
Community Risk and Resilience /
Group Manager

Date:
31 March 2025

Priority:
High

Risk: NYFRS assets don't support desired strategic and tactical outcomes.

Control	Each service and maintenance test must be completed at the required frequency and is used as evidence that the test has been completed.	Assessment:	
		Design	✓
		Compliance	×

Findings / Implications We selected 20 assets and reviewed the servicing and maintenance history for each. In all 20 cases we identified that tests were not being completed on-time, and for all 20 assets we identified at least two instances where a test had been completed seven days after its due date.

We calculated the percentage of tests completed after the due date for all 20 assets, and identified only one instance where all tests had been completed on time. However, for this asset, both a weekly and annual check was required and only the four annual checks had been completed on time. For this particular asset, 65% of weekly checks were completed after the due date. Our sample was selected from assets located across the region, and covered 18 separate stations, indicating that this is not a local issue.

A separate report from AMS showing all servicing and maintenance tests that have been completed between 23 March 2024 and 23 April 2024 was produced, and from this we noted a significant number of assets with tests that were not completed before their due date. The report was filtered to only contain tests that have a set frequency (such as weekly or monthly), and a total of 16,663 tests were identified. Of the 16,663 tests:

- 3,140 were overdue by more than seven days. The largest overdue test (not including test that was due on 1 January 1900, an obvious data error which hadn't been picked up), was 1,392 days. This test (for a two piece flood suit) should have been completed on 16 June 2020, but was not completed until 8 April 2024. From review of the 3,140 overdue tests, we noted that 262 were overdue between one year and two years, and a further 141 were overdue more than two years;
- 3,572 tests were overdue between one day and seven days;
- 7,083 tests were overdue by less than 24 hours; and
- the remaining 2,867 tests had been completed before their due date.

On average, a test was 36.5 days overdue. It should be noted that this report only contains assets that have a completed test within the time period. As such, overdue tests that were not completed between 23 March and 23 April are not included. Due to system limitations and file sizes, we have not been able to review a report showing the above information for a longer period (such as for the past year). However, due to the extent of non-compliance over a one-month period, we have identified a significant area of non-compliance within the Service. If servicing and maintenance tests are not being completed in a timely manner, there is a risk that damaged assets may not be identified until they are used, which could put members of the Service, and the public at risk. Furthermore, there is a risk that the Service may not be adequately identifying assets that require replacing, and this could result in financial loss if replacements are required at short notice, or significant budget pressures if they are not factored into budgets.

Risk: NYFRS assets don't support desired strategic and tactical outcomes.

In addressing this issue, it was noted that the Service have identified the value of a performance dashboard to provide management with a clear, visual record of non-compliance. From review of the Service Delivery meeting decision log, we verified that this issue was raised in April 2023, by the Head of Response and Resilience, with an update recorded that this was being discussed as part of the IT workstream. During discussion with the Head of Response and Resilience, they confirmed that this is still ongoing and has yet to be fully implemented.

However, a larger priority had been identified with regards to loss and damage forms being submitted, and the use of a dashboard to assess these instead. The Head of Response and Resilience explained that currently all loss and damage forms are treated in isolation, and it is difficult to determine whether there are any trends with specific assets (such as defective assets), or specific stations. Further testing and information can be seen in the control below regarding asset disposal. If an accessible method to view overdue tests is not in place, there is a risk that non-compliance may go unnoticed, and could result in the Service retaining assets that require replacement.

Management Action 3	All Station Managers will be reminded of the importance of completing regular service and maintenance tests for all assets held within their station. As part of the reporting to the Service Delivery meeting, additional KPIs should also be included regarding the average length of overdue tests, and the number of tests that are currently outstanding and have exceeded their due date. The Service should continue to investigate the use of a dashboard to more easily identify non-compliance.	Responsible Owner: Director of Capabilities Community Risk and Resilience / Group Manager	Date: 31 March 2025	Priority: High
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Risk: NYFRS assets don't support desired strategic and tactical outcomes.

Control	New equipment is given a sticker and scanned into the AMS. An acceptance test should be completed for all new assets to ensure it is up to standard.	Assessment:	
		Design	✓
		Compliance	×

Findings / Implications

We requested a list of new equipment to confirm they had been input onto AMS in a timely manner, however this could not be provided and the Equipment Officer confirmed that new equipment would be processed as soon as received.

As part of our sample of 20 assets, we identified only one instance in which an acceptance test had been completed. In this instance, whilst the test has been completed we noted that this was in October 2021, but monthly servicing tests had been completed for a period before this.

We identified that the first monthly test for this asset had been completed in June 2020, and it is therefore not clear why the acceptance test had not been completed at this time.

We queried with the Equipment Officer why acceptance tests have not been completed and logged on AMS, and it was explained that whilst they should be completed in most instances, this test could be completed as part of its use, or part of regular servicing tests. However, this is not clearly documented, and we are unable to determine whether this has been completed for our sample of 20.

If a clear stance regarding acceptance tests is not agreed, there is a risk that they may not be completed at the correct frequency, and new assets may not be tested when received to confirm they work as required.

We queried with the Service's Commercial Manager whether they were aware of any recent procurement exercises that have resulted in assets being delivered to the Service. They were not aware of any recently, though noted that there will be later in 2024. They also noted that this is difficult to identify as the Service does not have an electronic purchasing system. A list was provided by the Finance Team covering recent purchases by the Service, but due to a lack of unique reference numbers, we were unable to match the new assets to the AMS. As such, we have been unable to test new assets to confirm they have been added to the AMS.

Management Action 4	The Service should ensure a clear stance regarding acceptance tests is agreed, and this should be communicated to all relevant individuals.	Responsible Owner:	Date:	Priority:
		Director of Capabilities Community Risk and Resilience / Group Manager	31 March 2025	Medium

Risk: NYFRS assets don't support desired strategic and tactical outcomes.

Control	Assets to be destroyed require a loss and damage report form to be completed and signed by the Station Manager or Watch Manager. Once destroyed, assets are moved to the "scrapped from service" section on AMS. Partially missing control - assets held within the central stores which are destroyed do not require a loss and damage report form to be submitted.	Assessment:		
		Design		x
		Compliance		-

Findings / Implications

A sample of 10 assets from the list of approved loss and damage forms (approved by the relevant individual) identified that:

- four assets have been disposed of and moved to the “scrapped from service” section of AMS;
- three assets were fixed by either the manufacturer or the Equipment Officer, and have been returned to a station;
- one asset is currently with the manufacturer undergoing tests;
- the remaining two assets are currently in quarantine at their respective stations. One asset is currently waiting collection from the manufacturer, and the other asset is being held to be used for practice and training in the drill yard. This asset is not used in incidents.

During discussion with the Equipment Officer we were advised that assets that are held in the central stores at Thirsk and subsequently destroyed do not have a corresponding loss and damage report on file. As such, approval is not received and documented to confirm the asset can be disposed of. The Equipment and Resource Officer however did note that it is rare that such an instance would occur. If asset disposals are not appropriately authorised, there is a risk that the Service could be disposing of assets without effective oversight and monitoring, resulting in financial loss and a lack of value for money.

The Head of Response and Resilience noted that the Service has been having issues with the AMS which they have termed ‘ghost left’. This has resulted in assets not showing in the correct location on AMS and in a ‘ghost’ location. This is currently being investigated and we confirmed this was raised by the Head of Response and Resilience in April 2023 to the Service Delivery meeting. However, if an asset has been ‘ghost left’, they will not appear in the correct location on AMS until they are next scanned.

If this issue is not resolved, there is a risk that assets could go ‘missing’ within the AMS, and not receive the required servicing and maintenance tests, with the data for this asset being incorrect within AMS.

Management Action 5	The service will consider as to how best to provide approval for assets requiring disposal that are located in the central stores. The agreed process will be approved, documented and complied with.	Responsible Owner:	Date:	Priority:
		Director of Capabilities Community Risk and Resilience / Group Manager	31 March 2025	Low
Management Action 6	The Service will ensure that the ‘ghost left’ issue is resolved.	Responsible Owner:	Date:	Priority:
		Director of Capabilities	31 March 2025	Low

Risk: NYFRS assets don't support desired strategic and tactical outcomes.

Community Risk and Resilience /
Group Manager

Risk: NYFRS assets don't support desired strategic and tactical outcomes.

Control	Partially missing control - Station reconciliations are undertaken on a monthly basis to verify equipment details match to the AMS. Records of reconciliations are not recorded and confirmation of a completed reconciliation is not retained.	Assessment:	
		Design	x
		Compliance	-

Findings / Implications

The Equipment and Resource Officer and the Equipment Officer confirmed that each station is required to undertake a monthly reconciliation of their station. A scanner linked to the AMS is used for each area within the station, with anything not scanned classed as missing. If an asset is scanned which is not in the correct location, this is flagged and must be updated with the correct location.

We queried how reconciliations are documented, and whether confirmation is required after each to confirm the results. The Equipment and Resource Officer and the Equipment Officer verified that the reconciliation and its results are not documented, and if an item is classed as missing, a loss report should be sent to the Equipment Officer.

As records of reconciliations are not retained, we have been unable to verify whether these have been held, or completed correctly. If reconciliations are not undertaken, there is a risk that asset locations on the AMS may be incorrect and the Service may not have the required equipment in their station. This could result in operational disruption, particularly in the event of an emergency, as well as potential financial loss if assets have been lost or not maintained.

Management Action 7	A process will be created on AMS to record and document the results of monthly reconciliations and approval from an appropriate individual. To support this, a monthly report should be run to identify areas of non-compliance.	Responsible Owner:	Date:	Priority:
		Director of Capabilities Community Risk and Resilience / Group Manager	31 March 2025	High

Risk: NYFRS assets don't support desired strategic and tactical outcomes.

Control	<p>Partially missing control - Advance warning of servicing and inspections is not provided by Tranman and AMS, and staff are only alerted on the due date.</p> <p>Once complete, there is no requirement for systems to be updated in a timely manner.</p>	<p>Assessment:</p> <p>Design ×</p> <p>Compliance -</p>
Findings / Implications	<p>We completed a walkthrough with the Equipment Officer and the Equipment and Resource Officer and identified that users of the AMS can clearly see the date for the next scheduled maintenance or service test. However, our sample testing noted numerous instances where the next annual and six-monthly test was not recorded on AMS.</p> <p>We queried this with the Equipment Officer who explained they are responsible for arranging the third parties to visit each station and ensure the annual and six-monthly test has been completed for the asset. However, this process does not seem to be adequately documented, and there does not seem to be a central log of all assets that require these checks, and their last test. The result of this can be seen during our sample testing in which we have identified numerous instances of overdue servicing tests for annual and six-monthly tests.</p> <p>If there is a lack of monitoring over annual and six-monthly maintenance and servicing tests, there is a risk that assets may not receive the required checks, and this could result in the Service using equipment that is faulty or dangerous.</p>	
Management Action 8	<p>A central tracking process and log will be established to document all annual and six-monthly external maintenance tests, and ensure these are completed and in a timely manner.</p>	<p>Responsible Owner: Director of Capabilities Community Risk and Resilience / Group Manager</p> <p>Date: 31 March 2025</p> <p>Priority: Medium</p>

Risk: NYFRS assets don't support desired strategic and tactical outcomes.

Control	Missing control - Not all assets have an end of life date assigned to them.	Assessment: Design × Compliance -		
Findings / Implications	<p>During our discussion with the Equipment Officer, it was highlighted that there are no upcoming end of life dates for several years (until 2030). It was explained that all assets were moved onto the AMS in 2020 and 2021, and as part of this exercise, assets that required a lifespan were given an end of life date 10 years in the future. However, not all assets held by the Service were acquired in 2020 or onwards and there would be many that would have been purchased prior to this. However, we are unable to confirm the number of these assets, though it should be acknowledged that if any do exist, they have either exceeded their end of life, or they will exceed it prior to the 2030 date on AMS.</p> <p>We queried how many assets have a life span attached to their AMS record, and it was noted that the significant majority do not have any life span recorded, and that only 'textile' assets have an assigned date. We requested a report of all assets and their life span, though this was not provided (though this has had to be requested from the developers of AMS as the report is not readily available).</p> <p>This is also poses a risk to the organisation in that forward planning and the identification of assets requiring replacement, are significantly more difficult and rely on the servicing and maintenance checks carried out by stations (which we have identified as an issue in previous controls).</p>			
Management Action 9	For all equipment with an assigned end of life timeframe, a review will be undertaken to identify the date of their purchase and whether they are still in-date.	Responsible Owner: Director of Capabilities Community Risk and Resilience / Group Manager	Date: 31 March 2025	Priority: High

Risk: NYFRS assets don't support desired strategic and tactical outcomes.

Control	<p>An exception report is produced from the AMS on a monthly basis by the Assurance Team and reported to the Service Delivery meeting. The exception reports contain any outstanding tests or checks that are required to be completed.</p> <p>Monthly performance packs are reported to the Chief Officer Team and the Police, Fire and Crime Commissioner and contain any exceptions identified.</p>	<p>Assessment:</p> <p>Design ✓</p> <p>Compliance ×</p>
Findings / Implications	<p>The Response and Resilience Station Manager confirmed that exception reports are produced on a monthly basis by the Assurance Team and are reported to the Service Delivery meeting. The exception reports contain any outstanding tests or checks that are overdue or yet to be completed, with the Service Delivery meeting used to provide ongoing monitoring and accountability for Station Managers to complete the required maintenance and servicing tests. However, these reports have yet to be provided and we are therefore unable to provide assurance on their existence. If exception reports are not easily available, there is a risk discrepancies may not be identified and flagged to the management.</p>	
Management Action 10	<p>Exception reports will be retained in a central location that is available to relevant staff members.</p>	<p>Responsible Owner: Director of Capabilities Community Risk and Resilience / Group Manager</p> <p>Date: 31 March 2025</p> <p>Priority: Medium</p>

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.

Risk	Control design not effective*	Non Compliance with controls*	Agreed actions		
			Low	Medium	High
NYFRS assets don't support desired strategic and tactical outcomes	5 (9)	4** (9)	2	4	4
Total			2	4	4

* 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

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