



YORK AND NORTH YORKSHIRE OFFICE FOR POLICING, FIRE, CRIME AND COMMISSIONING, FIRE AND RESCUE AUTHORITY

Internal Audit Progress Report

28 November 2024

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KEY MESSAGES

The internal audit plan for 2024/25 was approved by the Independent Audit Committee at the 19 March 2024 meeting. This report provides an update on progress against the plan and summarises the results of our work to date.



We have issued three 2024/25 final reports as part of the internal audit plan since the Independent Audit Committee meeting on 19 September 2024:

- Payroll: Process and Control Assurance;
- Misconduct; and
- Financial Planning.

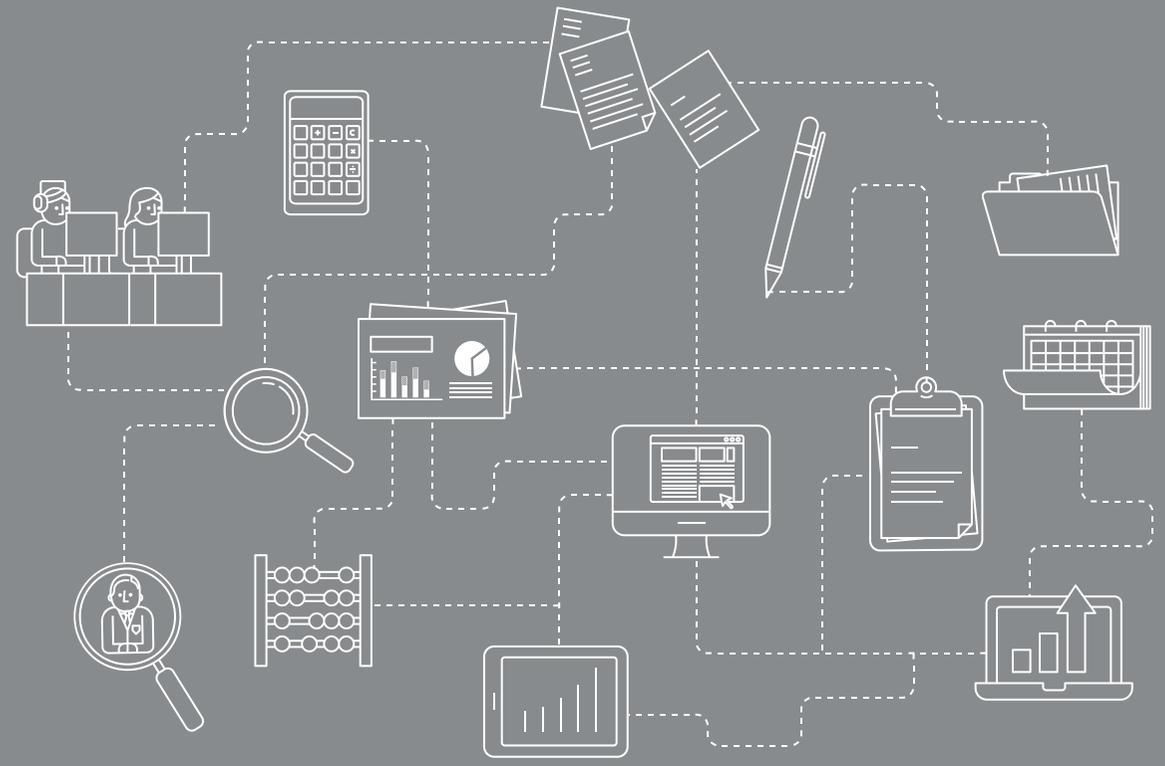
A summary of the outcome of these reviews is provided in Section 1 of this report. [\[To discuss and note\]](#)

All upcoming reviews as part of the internal audit plan 2024/25 have been scheduled and resource allocated.

Details of the full progress made against the internal audit plan are included at Appendix A. [\[To note\]](#)

Final Reports

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1 FINAL REPORTS

1.1 Summary of final reports being presented to this Committee

This section summarises the reports that have been finalised since the last meeting.

Assignment	Opinion issued	Actions agreed			
		Adv	L	M	H
<p><u>Payroll: Process and Control Assurance</u></p> <p>Objective:</p> <p>To determine whether the Service has an appropriate framework in place to ensure that all individuals working for the Fire and Rescue Service are paid all monies due to them in a timely manner.</p>	Reasonable Assurance	0	3	3	0
<p><u>Misconduct</u></p> <p>Objective:</p> <p>To determine whether the Service has an established framework in place to ensure that cases of unsatisfactory conduct are managed in a fair, reasonable and consistent manner.</p>	Reasonable Assurance	0	2	1	1
<p><u>Financial Planning</u></p> <p><i>Risk relevant to the review: 8494 - Failure to ensure effective financial control and financial planning processes.</i></p> <p>Objective:</p> <p>To provide assurance on the planning framework to develop the medium-term financial plan and annual budget, and whether assumptions that feed into the plan have a sound basis.</p>	Substantial Assurance	0	2	0	0

APPENDIX A: PROGRESS AGAINST THE INTERNAL AUDIT PLAN 2024/25

The below table sets out the progress against the internal audit plan 2024/25. Updates are accurate at the time of writing on 4 November 2024.

Assignment	Status / Opinion issued	Actions agreed				Target Independent Audit Committee	Actual Independent Audit Committee
		A	L	M	H		
Payroll: Process and Control Assurance	Reasonable Assurance [●]	0	3	3	0	September 2024 ¹	November 2024
Misconduct	Reasonable Assurance [●]	0	2	1	1	November 2024	November 2024
Financial Planning	Substantial Assurance [●]	0	2	0	0	November 2024	November 2024
Data Quality	Fieldwork complete	<i>Findings subject to quality assurance.</i>				March 2025	-
Health and Safety	Planning document issued Fieldwork scheduled for week commencing 11 November 2024	-	-	-	-	March 2025	-
Safeguarding	Fieldwork scheduled for week commencing 13 January 2025	-	-	-	-	March 2025	-
Operational Training	Fieldwork scheduled for week commencing 27 January 2025	-	-	-	-	June 2025	-
Follow Up of Previous Internal Audit Management Actions	Fieldwork scheduled for week commencing 17 March 2025	-	-	-	-	June 2025	-

¹ This progress report for September 2024 focused on the three final reports from the 2023/24 internal audit plan. The Payroll: Process and Control Assurance will therefore be presented to the November 2024 IAC meeting.

APPENDIX B: OTHER MATTERS

Head of Internal Audit Opinion 2023/24 and 2024/25

The committee should note that the assurances given in our audit assignments are included within our Annual Assurance report. The committee should note that any negative assurance opinions or advisory reviews with significant weaknesses will need to be noted in the annual reports and may result in a qualified / negative annual opinion. We have not issued any negative assurance opinions for 2024/25.

We will provide further updates on the 2024/25 plan to future meetings and to the CFO at regular catch up meetings on any potential impact to the opinion as our work is finalised.

Other assurance activity

Since the last Independent Audit Committee meeting, we have issued the following briefings:

Internal Audit Code of Practice

This is the second in our series of papers which will be issued over the year, looking at the impact of the Standards on the provision of internal audit services and what this means for audit committees and senior management at clients.

The Chartered Institute of Internal Audits (CIIA) has introduced a revised Internal Code of Practice. The new Code includes key principles to strengthen internal audit and maximise its effectiveness and value, in an increasingly uncertain and changing world. This briefing provides an update of the new requirements and RSM's approach to adopting the new Code.

Emergency Services News Briefing – August 2024

The latest Emergency services news briefing provided an update on some of the recent developments in the emergency services sector, and we consider some key questions stakeholders should consider asking.

APPENDIX C: KEY PERFORMANCE INDICATORS

	Delivery				Quality		
	Target	Actual	Notes		Target	Actual	Notes
Audits commenced in line with original timescales*	Yes	Yes	-	Conformance with PSIAS	Yes	Yes	-
Draft reports issued within 10 days of debrief meeting or last evidence received	10	2 / 3 (67%)	See notes below *	Liaison with external audit to allow, where appropriate and required, the external auditor to place reliance on the work of internal audit	Yes	As and when required.	-
Management responses received within 10 days of draft report	10 days	3 / 3 (100%)	-	Response time for all general enquiries for assistance	2 working days	2 working days (average)	-
Final report issued within 3 days of management response	3 days	3 / 3 (100%)	-	Response for emergencies and potential fraud	1 working day	N/A	-

Notes

* Further evidence requests were made following completion of the quality assurance process. This figure has been measures based on the date of last evidence provided. We did not meet the 10-working day timeframe on one occasion due to RSM staff sickness.

The above key performance indicators take into account any changes agreed by management and the Independent Audit Committee during the year. Through employing an agile or a flexible approach to our service delivery we are able to respond to your assurance needs.

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The matters raised in this report are only those which came to our attention during the course of our review and are not necessarily a comprehensive statement of all the weaknesses that exist or all improvements that might be made. Actions for improvements should be assessed by you for their full impact. This report, or our work, should not be taken as a substitute for management's responsibilities for the application of sound commercial practices. We emphasise that the responsibility for a sound system of internal controls rests with management and our work should not be relied upon to identify all strengths and weaknesses that may exist. Neither should our work be relied upon to identify all circumstances of fraud and irregularity should there be any.

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

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