



STAFFORDSHIRE FIRE & RESCUE SERVICE

Internal Audit Progress Report

26 November 2025

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KEY MESSAGES

The internal audit plan for 2025/26 was approved by the ETAP at the 25 February 2025 meeting. This report provides an update on progress against the plan and summarises the results of our work to date.



We have issued the following final report since the previous ETAP meeting in June 2025:

- Rope Rescue Services (Partial Assurance)

One review is in progress and dates have been agreed for the other remaining reviews.

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

Client Briefings:

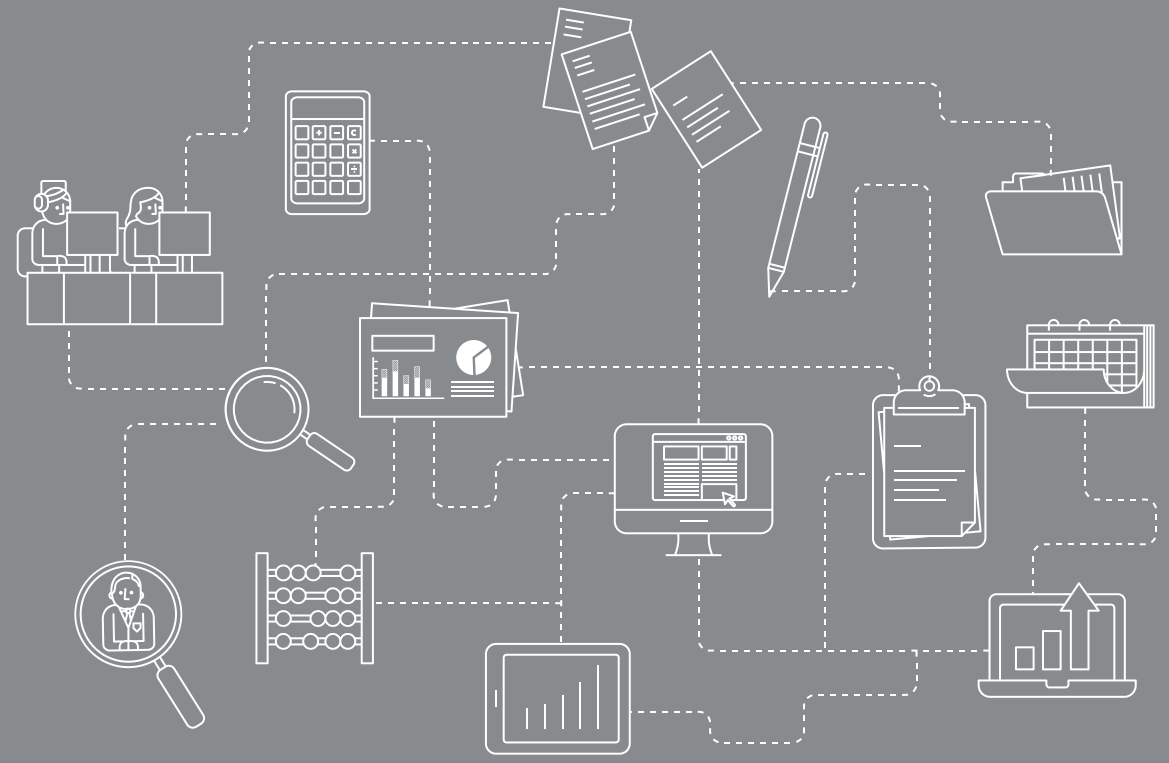
Since the last JARC meeting in September 2025, we have issued the following client briefing papers:

- Benchmarking of Emergency Services Organisations – Internal Audit 2024/25
- Emerging Risk Radar Autumn 2025
- Failure to Prevent Fraud

[\[To note\]](#)

Final Reports

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1. FINAL REPORTS

1.1 Summary of the 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		
		Low	Medium	High
<p>Rope Rescue Services</p> <p>Our audit has highlighted significant gaps in the operation and governance of the Rope Rescue Service. Although the results of the questionnaire have highlighted a favourable majority towards the continuation of rope rescue operations, there remains a lack of clarity around the types of incidents for which rope rescue should be used, alongside resourcing demands to ensure five trained personnel are always available to deliver the service in line with guidelines.</p> <p>We have noted a lack of documentation and audit trail regarding the maintenance of rope rescue equipment including anchor point testing at training facilities; the level of specialist resource to maintain equipment, training facilities and ensure staff remained trained and competent for rope rescue needs to be considered in relation to the number of rope rescues being completed by the Service based on operational demand. We have agreed six 'medium' priority management actions.</p>	Partial Assurance	0	6	0

1.2 Themes arising from control observations (from assurance based reviews)

Theme	Low	Medium	High
Design of the control framework	1	3	0
Policies and / or procedures	0	0	0
Non-compliance with policies / procedures	0	3	0
Poor record keeping	0	0	0
Total	1	6	0

APPENDIX A: PROGRESS AGAINST THE INTERNAL AUDIT PLAN 2025/26

Those being presented to this meeting are highlighted in bold below

Assignment	Status / Opinion issued	Actions agreed			Target JARC	Actual JARC
		L	M	H		
Insurance	Final Report – Substantial Assurance	1	0	0	September 2025	September 2025
Rope Rescue Services	Final Report – Partial Assurance	0	6	0	September 2025 (now November 2025)	November 2025
Key Financial Controls	In Progress *				November 2025	
Payroll	23 February 2026 *				November 2025	
Fleet Management	2 February 2026				May 2026	
Follow Up	12 January 2026				March 2026	

* Please see note below

APPENDIX B: OTHER MATTERS

Detailed below are the changes to the 2025/26 audit plan

Since the last meeting, the following changes to the plan have been requested:

- The review of Key Financial Controls, originally due to commence in September 2025 was deferred to November 2025 and is currently in progress.
- The review of Payroll has been requested to move to February 2026 to allow changes made by the new Payroll Manager to be embedded.

Annual Opinion

The JARC should note that the assurances given in our audit assignments are included within our Annual Assurance report. In particular, the JARC should note any negative assurance opinions and how these may impact both our Head of Internal Audit Opinions, and your annual report. We have issued one negative (partial) opinion to date, which will impact but not in isolation qualify our opinion. We will provide further updates to the committee and management as the plan progresses and more reports are finalised.

Information and briefings

Benchmarking of Emergency Services Organisations – Internal Audit 2024/25

This report shows how the internal audit findings compared for the organisation compared to the rest of our Emergency Services client base and looks at some of the key themes emerging from our work across Emergency Services in the previous year. The organisation performed broadly in line with the majority of our client base in terms of actions raised and opinions on the individual assignment reports.

Emerging Risk Radar Autumn 2025

We received 201 survey responses from board members & senior management across all industries/sectors as well as drawing on our current emerging risk knowledge. This report summarises the results of these responses.

Failure to Prevent Fraud

The government issued guidance on the new corporate offence of failure to prevent fraud (under s199 of the Economic Crime and Corporate Transparency Act), on 6 November 2024. Relevant organisations must implement fraud prevention procedures prior to the offence came into force on **1 September 2025** or risk an unlimited fine. [\[all to note\]](#)

Quality assurance and continual improvement

- To ensure that RSM remains compliant with the PSIAS framework we have a dedicated internal Quality Assurance Team who undertake a programme of reviews to ensure the quality of our audit assignments. This is applicable to all Heads of Internal Audit, where a sample of their clients will be reviewed. Any findings from these reviews are used to inform the training needs of our audit teams.
- In addition to this, any feedback we receive from our post assignment surveys, client feedback, appraisal processes and training needs assessments is also taken into consideration to continually improve the service we provide and inform any training requirements.

Post assignment surveys

- We are committed to delivering an excellent client experience every time we work with you. Your feedback helps us to improve the quality of the service we deliver to you. Following the completion of each product, we include a link to a brief survey in each report we issue.

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

Our report is prepared solely for the confidential use of Staffordshire Fire & Rescue Services, 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.

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