



STAFFORDSHIRE FIRE & RESCUE SERVICES

Internal Audit Progress Report

2 July 2026

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.

CONTENTS

Key messages.....	3
1 Final reports.....	5

Appendices

Appendix A: Progress against the internal audit plan 2026/27.....	8
Appendix B: Other matters.....	9

KEY MESSAGES

The internal audit plan for 2026/27 was approved by the JARC at the 19 March 2026 meeting. This report provides an update on progress against the plan and summarises the results of our work to date.



We have issued 2 final reports as part of the 2025/26 internal audit plan since the JARC meeting in March 2026, these being Payroll which resulted in a reasonable assurance opinion and HMICFRS Action Tracking which was undertaken as an advisory review.

A summary of the outcome of these reviews is provided in Section 1.

The follow up review of Rope Rescue Services is currently being concluded which will complete the plan for 2025/26.

[To discuss and note]

In respect of 2026/27, one review is currently in progress, this being Security of Sites, with scoping and agreement of the remaining reviews currently in progress.



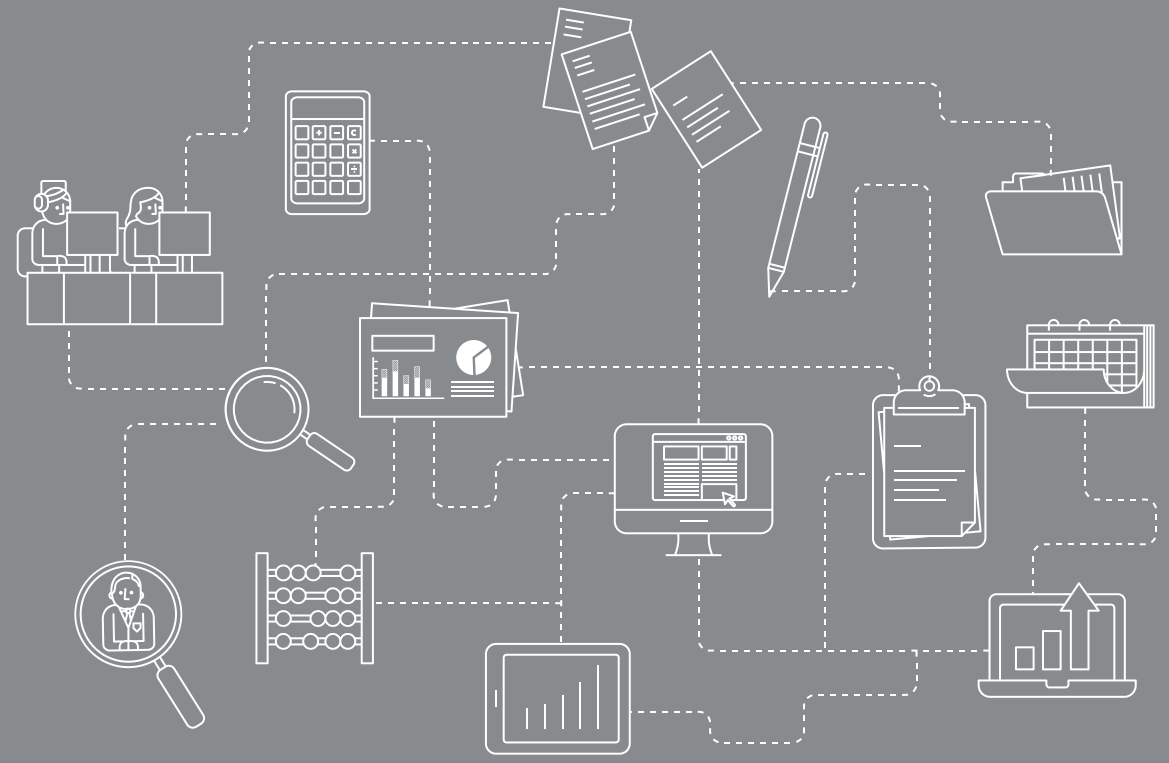
Since the last JARC meeting in March 2026, we have issued the following briefing papers:

- Emergency Services Briefings – February and June 2026
- RSM Emerging Risk Radar Spring 2026
- RSM's Quality Assurance and Improvement Programme
- RSM UK External Quality Assessment

[To note]

Final Reports

01



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		
		Low	Medium	High
<p>Payroll</p> <p>Overall, we found that the payroll control framework is largely well-designed and in many areas operating effectively, with clear evidence of strong segregation of duties, accurate processing of starters, leavers and contractual amendments, and consistent application of monthly payroll review and authorisation. However, some weaknesses reduce the overall assurance we can place on the control environment. The absence of routine reconciliations between payroll, HR and departmental staffing records increases the risk that inaccuracies or unauthorised payments may go undetected. Exception reports, although reviewed each month, did not always contain documented explanations for anomalies, limiting the audit trail and reducing assurance over the completeness of exception handling. We also noted inconsistencies in the overpayment recovery process, including one leaver who had not been informed of their overpayment which increases the risk that overpayments may remain unrecovered.</p> <p>Despite these issues, we found several areas of strong performance that mitigate overall risk. Access to the payroll system is appropriately restricted, segregation of duties is consistently maintained and evidenced, and payroll exception reports are reviewed each cycle. The final monthly payroll checks and authorisations by the Payroll Manager and Director of Finance were completed in all periods reviewed.</p>	Reasonable Assurance	1	2	0
<p>HMICFRS Action Tracking</p> <p>Overall, we found that the service has made good progress in addressing the AFIs reviewed, with actions completed and supported by appropriate evidence through established governance arrangements. Clear action tracking was in place, progress was regularly reported to the relevant boards, and formal sign-off was obtained from the Service Delivery Board. This included the introduction of strengthened quality assurance processes, assurance dashboards, mandated training requirements and increased awareness of equality, diversity and inclusion.</p> <p>Staffordshire Fire and Rescue Service should continue to embed and monitor the effectiveness of the new processes moving forwards.</p>	Advisory	0	0	0

1.2 Themes arising from control observations

Theme	Advisory	Low	Medium	High
Design of the control framework	0	0	1	0
Policies and / or procedures	0	0	0	0
Non-compliance with policies / procedures	0	0	1	0
Poor record keeping	0	1	0	0
Total	0	1	2	0

Appendices

02



APPENDIX A: PROGRESS AGAINST THE INTERNAL AUDIT PLAN 2026/27

Assignment and Executive Lead	Status / Opinion issued	Actions agreed				Target Committee meeting (as per IA plan / change controls*)	Actual Committee meeting
		A	L	M	H		
2025/26							
Payroll	Final Report – Reasonable Assurance	0	1	2	0	November 2025	
HMICFRS Action Tracking	Final Report - Advisory	0	0	0	0	May 2026	
Follow Up	Fieldwork Complete – awaiting final information					July 2026 (now Sept 2026)	
2026/27							
Security of Sites	In Progress					Q2 2026/27	-
On Call Payments including Payroll	27 July 2026					Q3 2026/27	-
Key Financial Controls	5 October 2026					Q4 2026/27	-
Follow Up	25 January 2026					Q4 2026/27	-
Driver Training Follow Up	22 February 2027					Q4 2026/27	-
Failure to Prevent Fraud	TBC					Q4 2026/27	-

APPENDIX B: OTHER MATTERS

External Quality Assessment

RSM operates in accordance with the Global Internal Audit Standards (GIAS), which require internal audit to undertake an External Quality Assessment (EQA) at least once every five years. Our last assessment in 2021 achieved the highest rating of “generally conforms”. Our next EQA is scheduled to commence in October 2026.

Since our last EQA, the Institute of Internal Auditors (IIA) has issued new standards, effective from January 2025. The new GIAS 8.4 states that: “The chief audit executive must develop a plan for an external quality assessment and discuss the plan with the board. The external assessment must be performed at least once every five years by a qualified, independent assessor or assessment team.”

Our EQA approach aligns with the Chartered IIA guidance for multi-client providers.

- We will commission an external assessor to perform a review of the design of our internal audit methodology, and arrangements to meet the GIAS. The review will cover all 15 Principles and 52 Standards across the Domains of the GIAS, from a design perspective.
- Our EQA will review the design of our arrangements to meet the requirements of the Application Note, Global Internal Audit Standards in the UK Public Sector.
- Following the assessment, RSM will receive detailed feedback and will share a high-level conformance statement of the results with clients.

Detailed below are the changes to the audit plan:

There have been no changes to the plan requested since the last meeting.

Annual Opinion 2026/27

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 that any negative assurance opinions and how these may impact both our Head of Internal Audit Opinions, and your annual report.

None of the final reports issued to date have received a negative assurance opinion.

Information and briefings

Since the last JARC meeting, we have issued the following briefing paper:

Emergency Services Briefings – February and June 2026

In these editions of our news briefing, we draw attention to some of the key developments and publications in the sector including an Annual Assessment of Fire and Rescue Services in England 2024–25 and updated statistics, Modernisation of building regulations, Road Safety Strategy and pressures on the on-call firefighter duty system. [\[To note\]](#)

RSM Emerging Risk Radar Spring 2026

We received a number of 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. [\[To note\]](#)

RSM's Quality Assurance and Improvement Programme

The Global Internal Audit Standards requires internal audit to maintain a quality assurance and improvement programme (QAIP) incorporating internal and external assessments. RSM UK Risk Assurance Services LLP is committed to meeting and going beyond the Standards to deliver high-quality internal audit services to our clients. In this paper, we share the outcomes of our QAIP and highlight how it supports continuous improvement and the consistent delivery of quality across our internal audit work.

[\[To note\]](#)

RSM UK External Quality Assessment

RSM UK operates in accordance with the Global Internal Audit Standards, as issued by The Institute of Internal Auditors (IIA). The standards require internal audit to undertake an External Quality Assessment (EQA) at least once every five years. RSM last commissioned an external independent review of its internal audit services in 2021 where we achieved “generally conforms” the highest standard awarded. Our next EQA is scheduled to commence in October 2026.

An EQA provides independent, objective assurance that our internal audit services are delivered in conformance with professional standards and leading practice. The EQA assesses quality, effectiveness and consistency to provide assurance that internal audit continues to support the governance, risk management and internal control needs of our clients. The EQA complements, but does not replace, our internal quality processes.

Since our last EQA, the IIA has issued new standards, effective from January 2025. The new Global Internal Audit Standard 8.4 states that:

“The chief audit executive must develop a plan for an external quality assessment and discuss the plan with the board. The external assessment must be performed at least once every five years by a qualified, independent assessor or assessment team.”

This briefing summarises our approach to EQA. [\[To discuss and note\]](#)

Quality assurance and continual improvement

To ensure that RSM remains compliant with the Global Internal Audit Standards in the UK Public Sector 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.

As part of the Quality Assessment and Improvement Programme, none of your files were selected for Internal Quality Monitoring programme during 2025/26. From the results of the reviews undertaken across our client base, there are no areas which we believe warrant flagging to your attention as impacting on the quality of the service we provide to you.

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.

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.

FOR FURTHER INFORMATION CONTACT



Dan Harris, Partner and Head of Internal Audit

Email: daniel.harris@rsmuk.com

Telephone: 07792 948767



Louise Davies, Manager

Email: louise.davies@rsmuk.com

Telephone: 07720 508146

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 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.

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.

Emergency Services News Briefing

February 2026



Contents

Introduction	3
Police	4
Fire	8
References	11

Introduction

In this edition of our news briefing, we draw attention to some of the key developments and publications in the sector, including policing reforms and performance measures, a strategy for ending violence against women and girls, an Annual Assessment of Fire and Rescue Services in England 2024–25 and updated statistics.

Police

Government white paper on police reform

The Government has announced its blueprint for reforming the policing model in England and Wales. The reforms are part of the Government's white paper on police reform, "From local to national: a new model for policing". The White Paper sets out that the new model for policing is driven by two objectives:

- Ensuring local police forces are equipped to make their local communities safer.
- Introducing a new approach to national policing that protects us all.

Some of the key takeaways from the white paper include:

- **Neighbourhood policing strengthened:** 13,000 more officers with more visibility and reduced bureaucracy so officers can focus on frontline tasks.
- **Police and Crime Commissioners (PCCs) abolished:** By 2028, PCCs will be ending, with governance moving to mayors or new local Policing and Crime Boards.
- **Force consolidation:** The current 43 police forces will be reduced to fewer, larger forces.
- **National Police Service created:** A single body taking over national leadership and setting mandatory national standards.
- **New performance system:** National targets will be set, as well as a public dashboard and intervention powers for failing forces.
- **Higher standards:** Mandatory vetting and stronger misconduct rules will be introduced, alongside a "Licence to Practise" and leadership reforms.
- **Technology and AI overhaul:** £115m investment in a National Centre for AI in Policing (Police.AI), expanded facial recognition and national data standards.
- **Crime prevention focus:** National crime mapping, youth intervention programmes, and stronger multi-agency action.



Questions for committee's consideration

- How is the force preparing for major structural reforms including governance changes, force consolidation, and the introduction of mandatory national standards?
- What risks or gaps have been identified in readiness?

Funding boost for Police

Ministers have announced that police forces across England and Wales are to receive up to £798 million additional funding in the next financial year, taking total funding up to £19.5 billion. It was reported that £746 million of the additional funding would be for local forces to prioritise crimes impacting their communities, such as antisocial behaviour, knife crime and shop theft.

Police Performance Framework

A Police Performance Framework has been published by the Home Office to hold forces to account and improve the public's trust. The framework measures are grouped into six topics:

- Prevention, public safety and welfare.
- Contact and response.
- Investigations and supporting victims.
- Workforce and professional standards.
- Crime.
- Public perceptions, trust and confidence.

The framework sets out the measures to be reported and the frequency under each of the six topics.



Questions for committee's consideration

- How is the force assuring the accuracy and use of data within the new Police Performance Framework and demonstrating that additional funding is delivering measurable improvements for local communities?

Freedom from violence and abuse: a cross-Government strategy to build a safer society for women and girls

A new strategy has been published by the Government to set out how it aims to meet its objective to halve violence against women and girls in a decade. The strategy details that ending violence against women and girls (VAWG) is a moral mission for the whole society and it will require a whole of society effort to achieve it.

The strategy focuses on prevention, pursuit of perpetrators and support for victims. A new action plan sets out delivery commitments and highlights the need for improved police training.

Victims and survivors of rape and sexual assault to be provided greater privacy

Restrictions will be applied to Police and other agencies requesting victims private counselling notes in new measures announced by the Home Secretary. The changes are intended to protect privacy and improve the experience of victims, as part of the VAWG strategy.

A case review found that requests were made for counselling records in almost 30% of rape cases. In worst case examples, it was found the notes had been used to decide whether to proceed with prosecution, especially where victims had disclosed mental health issues.

Children not recognised as domestic abuse victims

A joint report has been released by Ofsted, the Care Quality Commission (CQC), His Majesty's Inspectorate of Constabulary and Fire & Rescue Services (HMICFRS), and His Majesty's Inspectorate of Probation (HMIP) following inspections completed across six local authorities.

The report highlighted that practice across police, health and social care services in some areas focused on the adults' and less on the needs and risks of children. The Domestic Abuse Act 2021 recognises children as victims of domestic abuse if they have seen, heard or experienced the effect of the abuse.

The findings from the report included:

- Variations in capturing children's experiences in domestic abuse scenarios.
- Insufficient training for police, social workers and other professionals on the impact of domestic abuse on children.
- Information is not always shared or drawn together across agencies, limiting the ability to form a complete picture.



Questions for committee's consideration

- When was the last time the Force approach to VAWG was subject to independent assurance and has the Audit Committee been sighted on any improvement areas or local outcomes against government objectives?



Questions for committee's consideration

- How is the force improving its response to vulnerability including domestic abuse (especially recognising children as victims)?

Police workforce statistics

The Home Office has published the latest police workforce statistics for England and Wales as at 30 September 2025. The total police workforce was 234,425 full-time equivalents (FTE), down 0.6% from six months earlier. This includes 145,550 FTE police officers, also down 0.6% from March 2024. Police staff and designated officers totalled 81,662 FTE, a decrease of 0.4%.

The report also reviewed progress against the Neighbourhood Policing Guarantee (NPG) announced in December 2024. The report highlighted:

- There were 19,017 FTE police personnel in neighbourhood policing roles (12,968 FTE police officers and 6,049 FTE police community support officers (PCSOs)).
- 541 FTE personnel were in training for a neighbourhood policing role in the future.
- The combined total of 19,558 FTE in neighbourhood roles equated to growth of 13.9% FTE neighbourhood policing personnel compared to the numbers as at 31 March 2025.
- The growth in the first six months reached 80% of the neighbourhood policing growth target of 2,972 FTE target for year one.

Police misconduct

Statistics for the number of police misconduct cases for the 43 police forces in England and Wales for the year ending 31 March 2025 cover three types of allegations:

- Complaints from the public investigated under Special Procedures.
- All internally raised conduct matters.
- All recordable conduct matters.

The reported statistics include:

- A total of 15,843 misconduct allegations involving police officers were finalised, a 20% increase from the previous year.
- 8,031 distinct officers were involved in a misconduct allegation, which is equivalent to 5.2% of the overall police officer workforce.
- 1,369 officers were found to have committed misconduct or gross misconduct, an increase from the 1,106 in the previous year.
- 695 police officers were dismissed, in comparison to the 563 in the previous year.

Home Secretary to have the power to sack chief constables

The Home Secretary has announced plans to provide future Home Secretaries the power to sack chief constables who fail their communities. The power was removed under the previous administration through the Police Reform and Social Responsibility Act 2011.

The power to dismiss a chief constable is currently held by only the Police and Crime Commissioners, however, the Home Secretary has pledged to make police leaders accountable to Parliament and the public as part of the police reforms.

Safer communities and falling knife crime

The Home Office has reported that targeted action from the Government has seen a reduction in knife crime and County Lines gangs dismantled. Statistics reported that knife crime robberies had been reduced by 15% since June 2024. The year prior to this saw a 14% rise. The report details that more than 60,000 knives had been taken off the street through the Government's knife surrender scheme.

Additionally, the report details that more than 8,000 arrests were made, more than 3,000 lines closed and more than 900 knives taken off the streets through a Government programme to take down County Lines. The scheme also supported 4,000 children and vulnerable people to turn away from County Lines gangs.



Questions for committee's consideration

- What is being done to address rising misconduct cases, improve organisational culture, and strengthen workforce welfare?
- Given the increased numbers of allegations and associated statistics, is the Audit Committee sighted on your Forces statistics and any actions being taken?



Data reveals a widespread failure of police forces to assess whether officers are overworked

The Police Federation of England and Wales (the Federation) reported that data has revealed that police forces were failing to assess if officers were being exposed to risks of fatigue, overwork and welfare. The Federation requested data from all police forces in England and Wales under the Freedom of Information Act 2000, including:

- Number of times officers exceed the 48 hour average weekly working limit (under the Working Time Regulations 1998).
- Number of occasions officers breached the minimum daily or weekly rest requirements.
- Number of times management action was taken in response to any of the breaches.
- How compliance with the Working Time Regulations 1998 was monitored.

The Federation highlighted that 26 forces were unable to provide working-time data and would take more than two days to compile as force-wide data wasn't held. Only four forces were able to provide the data at the time of reporting.

One force reported that in the period 1 December 2024 to 30 November 2025 that on 1,070 times officers had exceeded the 48 hour weekly limit, with a further force reporting 1,188 breaches in the same period.

The Federation noted that it would begin issuing legally-backed improvement notices unless forces take urgent action.

Questions for committee's consideration

- Has the Force assessed support available for officers and considered this against the Federations Plan?

Silent crisis of police suicide

Data compiled by the Federation identified that between 2022 and 2025 that more than 100 police officers and staff had died by suicide, including at least 70 police officers. There were more than 200 attempted suicides during this period. The Federation highlighted that there was a link between suicide and the police misconduct regime, citing the lack of welfare support to officers in the process.

A six point plan has been set out by the Federation to end the crisis:

- Begin recording and reporting workforce suicide and attempted suicide.
- The mandating of a 12 month limit for police officer disciplinary investigations.
- Suicide to be reportable and investigated under Reporting of Injuries, Diseases and Dangerous Occurrences Regulations (RIDDOR) under Health and Safety legislation.
- The Federation's STEP (Suicide Trauma Education Prevention) campaign to be implemented by all forces.
- The contributory factors of the police officer role to be reflect in the coronial system for suicide.
- Improved funding for the Police Covenant to support the welfare and wellbeing of police officers.

Fire

Annual assessment of fire and rescue services

His Majesty's Inspectorate of Constabulary and Fire and Rescue Services (HMICFRS) has published the "State of Fire and Rescue: The Annual Assessment of Fire and Rescue Services in England 2024–25."

The HMICFRS concluded that England's fire and rescue services (FRSs) had made steady progress, but cultural, leadership and workforce challenges continued to hold back sector-wide improvement.

The findings included:

- 73% of inspection judgments in the third full round of inspections were rated adequate, good or outstanding, showing improving performance across most services. However, progress remains inconsistent, with nearly half of the Areas for Improvement (AFIs) were uncompleted from previous years.
- Services have improved preparedness in response to Grenfell Inquiry recommendations, particularly in control room procedures and fire survival guidance. Some still lack electronic systems to track the location of people trapped by fire during high-rise incidents.
- Cultural issues remain widespread, with poor values, bullying and discriminatory behaviour still evident in some services .
- On-call firefighter availability continues to decline, with 70% of services reporting lower availability than the previous year, and recruitment / retention proving increasingly difficult, especially in rural areas.
- Leadership weaknesses, including limited strategic oversight and inconsistent performance management, continue to hinder improvement. Seventeen services were rated "requires improvement" for manging performance and developing leaders.

Structural change is underway following the 2025 transfer of fire policy to the Ministry of Housing, Communities and Local Government (MHCLG), creating what the Inspectorate calls a "critical opportunity" for long-awaited reform.

The inspectorate warns that the Government needs to be decisive on its commitment to reform.



Memorandum of understanding with the Equality and Human Rights Commission (EHRC)

A Memorandum of Understanding (MoU) has been signed to formalise the partnership between the National Fire Chiefs Council (NFCC) and the EHRC to improve how discrimination is tackled across fire and rescue services. The MoU aims to address race and sex-based discrimination, harassment, and victimisation by setting out expectations under the EHRC's Uniformed Services Programme.

The EHRC will deliver a support package, including webinars, peer to peer learning and case studies, to support the NFCC's work to improve culture and inclusion.

Provisional local Government finance settlement

The Government has outlined plans for future FRSs funding, proposing a real-terms funding floor for standalone Fire and Rescue Authorities across the multi-year settlement. Ministers say this protection is needed because standalone authorities have fewer financial flexibilities and are more exposed to changes in the national needs assessment. Additionally, Fire and Rescue Authorities have the ability to increase their council tax precept by £5.

Chair of the NFCC, Phil Garrigan commented that:

"This provisional settlement shows that the financial pressures being experienced by fire and rescue services are at last being acknowledged. We are seeing things starting to move in the right direction on fire and rescue service funding, but on the back of huge disinvestment in previous years there is still more to do."



Questions for committee's consideration

- What actions are being taken to address potential cultural, leadership and workforce challenges identified by HMICFRS?
- How is the service measuring whether these interventions are improving workforce culture and leadership?



Road Safety Strategy

The NFCC has welcomed the Road Safety Strategy published by the Government in January 2026, following warnings that over the past decade progress on road safety had stalled. The NFCC particularly highlighted that they were encouraged by:

- The introduction of measures to strengthen young driver safety.
- The establishment of a new Road Safety Investigation Branch to analyse collision patterns and inform prevention strategies.
- Adoption of the “Safe System” approach to ensure that road design, vehicle safety, enforcement and education work together to protect all road users.

It was noted that whilst the Strategy is progress, the NFCC noted that the Government must back its commitment to road safety with the necessary investment in prevention and emergency response capabilities.

Modernisation of building regulations

The NFCC has warned that the UK’s Building Regulations 2010 and guidance are no longer fit for purpose, claiming the current guidance fails to reflect modern construction practices, changes in building use, and the needs of today’s population. Much of the existing guidance is still rooted in post-war research and has not kept pace with emerging risks or key legislation, including the Equality Act 2010 and the Building Safety Act 2022.

In a newly released “Building Regulations and Guidance Position Statement”, the NFCC urges the Government to take action in three key areas:

- **Regularly update approved documents:** The NFCC calls for full reviews at least every five years, clearer guidance for common building scenarios, mandatory evacuation lifts in all new residential buildings, retrofitted sprinklers in single-stair high-rises, better firefighter access and water supplies, and clearer long-term management requirements.
- **Strengthen competence across the system:** The statement highlights the need to implement the Grenfell Tower Inquiry Phase 2 recommendations, including licensing for principal contractors on higher-risk buildings and mandatory accreditation for fire risk assessors. It also calls for a government-led Construction Skills Strategy to address workforce shortages.
- **Improve oversight and accountability:** Recommendations include shielding building control bodies from commercial pressures, making fire and rescue service advice statutory, reviewing “non-worsening” provisions to stop avoidance of safety upgrades, and ensuring consistent enforcement of operational standards rules.



Workforce and pension statistics

Workforce and pension statistics for the year ended March 2025 have been published by the MHCLG to be used by government and fire and rescue services to inform national fire policy, effectively allocate resources and support funding decisions.

Key findings include:

- 30,601 FTE firefighters were employed by FRSs on 31 March 2025, a decrease of 0.5% from the previous year. The number of firefighters has decreased by 14% in the past decade.
- 2,631 firefighter personnel were injured during the year, a 9.3% increase compared to the previous year.
- 53 of the injuries were classes as “major” injuries, an increase from the 35 in the previous year.
- 933 instances of an attack on firefighters, a 3.7% decrease from the previous year.
- Expenditure from the Firefighters’ Pension Scheme totalled £1,159 million, an increase of 11% compared to the previous year.
- There were 52,052 pensioner members, of which 86% were members who had retired and were in receipt of benefits from the 1992 Scheme.



Questions for committee’s consideration

- What steps are being taken to address declining on-call firefighter availability and rising firefighter injuries?
- What assurance can be provided that recruitment, retention and safety measures are sufficiently robust to manage service requirements?

Fire chiefs call for Government action on flooding

Following the disruptions caused by Storm Chandra, the NFCC has cautioned that flood risk in England is escalating faster than the legislative and financial structures in place to manage emergency response.

The NFCC is pressing the Government to consider a statutory duty for fire and rescue services in England to attend flooding incidents that pose a risk to life. Adopting such a duty would match arrangements already in place across the devolved administrations and improve clarity for both the public and frontline responders.

References



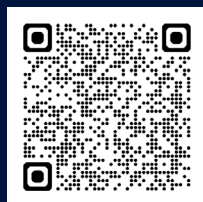
[From local to national: a new model for policing - GOV.UK](#)



[Home Secretary to introduce power to sack chief constables - GOV.UK](#)



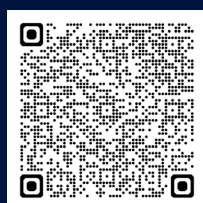
[Significant funding boost for police to keep streets safe - GOV.UK](#)



[Knife robberies fall and County Lines gangs dismantled - GOV.UK](#)



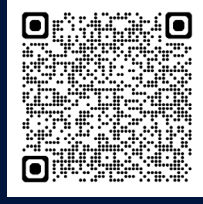
[Police Performance Framework](#)



[Police Federation to take urgent action as forces “don't want to know” whether officers are critically overworked](#)



[Freedom from violence and abuse: a cross-government strategy - GOV.UK](#)



[The silent crisis killing police officers: more than 100 suicides since 2022](#)



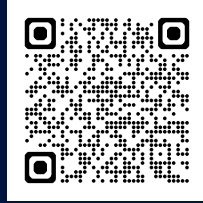
[New rules on police requesting counselling notes come into force - GOV.UK](#)



[State of Fire and Rescue: The Annual Assessment of Fire and Rescue Services in England 2024–25 - His Majesty's Inspectorate of Constabulary and Fire & Rescue Services](#)



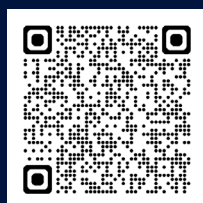
[Children not always recognised as domestic abuse victims in their own right, inspectorates warn - GOV.UK](#)



[NFCC signs memorandum of understanding with EHRC - NFCC](#)



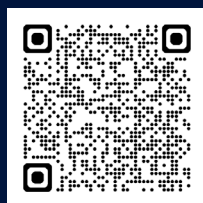
[Police workforce, England and Wales: 30 September 2025 - GOV.UK](#)



[Fire Chiefs respond to provisional local government finance settlement - NFCC](#)



[Police misconduct, England and Wales: year ending 31 March 2025 - GOV.UK](#)



[Fire Chiefs welcome plans to reduce deaths and serious injuries on the roads - NFCC](#)

References



[Building regs and guidance need modernisation, accountability and reform – Fire Chiefs - NFCC](#)



[Fire chiefs call for government action on flooding as Storm Chandra hits UK - NFCC](#)



[Fire and rescue workforce and pensions statistics: England, year ending March 2025 - GOV.UK](#)

Daniel Harris

National Head of Emergency Services and Local Government

T +44 (0)7792 948 767

daniel.harris@rsmuk.com

Risk and Governance Technical team

Research and author

technical.consulting@rsmuk.com

rsmuk.com

The UK group of companies and LLPs trading as RSM is a member of the RSM network. RSM is the trading name used by the members of the RSM network. Each member of the RSM network is an independent accounting and consulting firm each of which practises in its own right. The RSM network is not itself a separate legal entity of any description in any jurisdiction. The RSM network is administered by RSM International Limited, a company registered in England and Wales (company number 4040598) whose registered office is at 50 Cannon Street, London EC4N 6JJ. The brand and trademark RSM and other intellectual property rights used by members of the network are owned by RSM International Association, an association governed by article 60 et seq of the Civil Code of Switzerland whose seat is in Zug.

RSM UK Corporate Finance LLP, RSM UK Restructuring Advisory LLP, RSM UK Risk Assurance Services LLP, RSM UK Tax and Advisory Services LLP, RSM UK Audit LLP, RSM UK Consulting LLP, and RSM UK Tax and Accounting Limited are not authorised under the Financial Services and Markets Act 2000 but we are able in certain circumstances to offer a limited range of investment services because we are licensed by the Institute of Chartered Accountants in England and Wales. We can provide these investment services if they are an incidental part of the professional services we have been engaged to provide. RSM UK Legal LLP is authorised and regulated by the Solicitors Regulation Authority, reference number 626317, to undertake reserved and non-reserved legal activities. It is not authorised under the Financial Services and Markets Act 2000 but is able in certain circumstances to offer a limited range of investment services because it is authorised and regulated by the Solicitors Regulation Authority and may provide investment services if they are an incidental part of the professional services that it has been engaged to provide. Whilst every effort has been made to ensure accuracy, information contained in this communication may not be comprehensive and recipients should not act upon it without seeking professional advice.

Emergency Services News Briefing

June 2026



Contents

Introduction	3
Police	4
Fire	12
References	15

Introduction

In this edition of our news briefing, we draw attention to some of the key developments and publications in the sector, including the Southport Inquiry, Fraud Strategy, the Crime and Policing Act and pressures on the on-call firefighter duty system.



Police

Southport public inquiry

The “Phase 1 Report” of the Southport Inquiry was published in April 2026. The inquiry was setup to examine the circumstances that led up to the knife attack at a children’s dance club in Southport in July 2024, Chaired by Sir Adrian Fulford. The inquiry reviewed decisions made across education, health, social care, policing, youth justice and other agencies, examining how information was shared, interpreted and acted upon. The report considered five fundamental problems in how the perpetrator’s risk was understood and managed during interactions with individual agencies.

As part of its work, the inquiry reviewed the police response to the perpetrator’s prior contact with law enforcement, including incidents involving knife possession and concerns raised during their time in education.

The inquiry made 67 recommendations to address its findings. While some of the recommendations are specific to the forces involved, many apply more broadly across policing and partner agencies, including:

- Managing interventions for children or young people that present a high-risk of harm.
- Shared multi-agency risk assessment tools.
- Ensuring police force policies, guidance and training on the taking of risk to protect the public from an obvious threat to life.
- Police forces adopting a model to provide immediate and direct support to Force Incident Managers where they have not already.
- National policing bodies to consider whether reforms to guidance or training in regard to autism spectrum disorder are required.
- National Police Chiefs’ Council, College of Policing and Home Office to review if current policing information systems are fit for modern policing needs, including the limitations on cross-force access.



Questions for committee’s consideration

- How has the Force assessed the Inquiry’s findings and recommendations against its own arrangements?
- What assurance can be provided that any resulting actions are being implemented effectively?

Crime and Policing Act becomes law, granting new powers to tackle local crime

The Crime and Policing Act has received Royal Assent, marking the biggest overhaul of crime-fighting powers in decades. The legislation introduces more than 70 measures, including new police powers to tackle anti-social behaviour and retail crime. These include a standalone offence of assaulting a retail worker and the removal of the £200 threshold for shop theft.

It also creates new offences covering child criminal exploitation, cuckooing and internal concealment of drugs, strengthens stalking protections, and introduces tougher controls on online knife sales. The Act is underpinned by a commitment to deliver 13,000 additional neighbourhood police officers by the end of this Parliament and aims to strengthen frontline policing and public confidence across England and Wales.



Questions for committee’s consideration

- Have officers read and understood the new powers introduced by the Act?
- Is there a clear plan to implement them?

Child Cruelty Offender Register announced

The government has announced the introduction of a new national register for people convicted of child cruelty offences, placing them under police monitoring similar to registered sex offenders. The register will cover offences related to causing or allowing serious harm or death of a child including child cruelty, neglect or abandonment, female genital mutilation and infanticide.

Individuals on the register may be required to notify police of changes such as moving home, changing identity, travelling abroad or living with children again.

The measures are intended to strengthen safeguarding, improve police visibility of offenders who have harmed children and support multi-agency efforts to protect children. The register forms part of the Crime and Policing Act.

Police staff resignations and dismissals linked to 'key jamming' investigation

In February 2026, the BBC reported that Northamptonshire Police's counter-corruption unit found at least 1,516 hours of alleged "key jamming" in 2025, equating to a minimum of £44,000 in potentially fraudulent working time claims.

The "key jamming" practice involves staff making their computers appear active while they are absent, most commonly by placing an object on a keyboard. The county's Police, Fire and Crime Commissioner, Danielle Stone, said "the behaviour falls well below the standards we all expect" and stressed the importance of protecting public funds and maintaining public trust.

The force said nine police staff and two staff from the Office of the Police, Fire and Crime Commissioner were identified, with outcomes so far including one dismissal, three resignations, a final written warning and six ongoing investigations.

Other forces had also experienced incidents of "key jamming" in recent months, including one in Durham and multiple incidents reported by Greater Manchester Police.

Fraud Strategy 2026-2029

The "Fraud Strategy 2026-2029" has been published by the Home Office, setting out a system-wide approach to tackling fraud, now the most common crime type in the UK. The Fraud Strategy will support the Police Reform White Paper's commitment on smarter crime prevention and keeping the public safe through its partnership approach to preventing fraud.

The strategy commits more than £250m over three years and is structured around three pillars:

- Disrupting fraud at source.
- Safeguarding individuals and businesses.
- Strengthening the response to victims and offenders.

Key measures include the creation of a new Online Crime Centre from 2026 and expanded use of intelligence led prevention activity by police. They also include a new national Report Fraud service to replace Action Fraud, and stronger international collaboration to disrupt organised fraud networks.

Responsibility for fraud and economic crime will transfer to the new National Police Service, with a focus on improving coordination, investigative capability and victim support across England and Wales.



Questions for committee's consideration

- What assurances can be provided that 'key jamming' incidents can be detected by the organisation's IT controls?

Government plan to halve knife crime within a decade

The Home Office has published “Protecting Lives, Building Hope,” setting out a cross government plan to halve knife crime in England and Wales within 10 years. Police data records that 50,430 knife-enabled crimes were committed in the year to September 2025.

The plan combines early intervention, prevention and enforcement, with four core strands focused on:

- Supporting young people.
- Stopping those at risk from becoming involved.
- Targeted policing.
- Reducing repeat offending.

Measures include continued investment in Violence Reduction Units, expanded neighbourhood policing, tougher controls on knife sales including online retailers, enhanced intelligence led Stop and Search, and new interventions for children found carrying knives.

The plan allocates £26.25m this year to 27 police force areas through the new Knife Crimes Concentrations Fund, following £5m invested last year to develop and test approaches in 11 areas. The 27 police force areas cumulatively experience 90% of the knife crime committed across England and Wales.

A new National Knife Crime Centre has been officially launched to support the policing efforts to tackle knife crime. Funded by the Home Office and led by the National Police Chiefs’ Council’s (NPCC) knife crime lead, the centre will focus on disrupting illegal knife supply routes, particularly online and overseas sales, and driving consistent national best practice.

Knife Homicide levels fall

The Home Office has reported that knife homicides have fallen by 27% and more than 63,000 knives and weapons have been removed from the streets across England and Wales in its “Protecting Lives, Building Hope” publication. Over the same period, knife-point robberies fell by 10% and hospital admissions for stabbing injuries decreased by 11%.

The reduction follows national surrender schemes, bans on weapons such as zombie-style knives and machetes, Border Force seizures, and police operations targeting serious violence and county lines activity.



Questions for committee’s consideration

- Is the Force aligning its local approach to knife crime with the national strategy?
- What assurance is there that activity is targeted and effective?

Independent evaluation published on Serious Violence Reduction Orders pilot

An independent evaluation of the Serious Violence Reduction Orders (SVROs) pilot, which ran between April 2023 and April 2025 across four police force areas has been published by the Home Office. SVROs give police the power to stop and search individuals convicted of knife or offensive weapon offences without additional reasonable grounds.

The evaluation found that SVROs led to increased stop and search activity among recipients but did not show a statistically significant reduction in violent re-offending during the pilot period. While SVROs were viewed by police as a useful tool for proactive policing, the report highlights mixed evidence on their deterrent effect and notes concerns around proportionality, resourcing and the absence of rehabilitative support.

The findings will inform future decisions on the use of SVROs as part of wider efforts to reduce serious violence.

Reductions in serious violence in areas with Violence Reduction Units

A Home Office evaluation of Violence Reduction Units (VRUs) has found statistically significant reductions in violence-related hospital admissions in police force areas receiving serious violence funding. Over nearly six years, areas with VRUs saw an estimated reduction of around 550 hospital admissions for sharp-object assaults among people aged 24 and under, alongside wider reductions in violent assault admissions across all ages.

The report highlights policing as central to the VRU whole-systems approach, with police leading tactical responses to serious violence incidents, contributing intelligence and hotspot policing, and working with partners to identify and support individuals at risk.

While impacts on police recorded crime and homicide were less conclusive due to data volatility and low volumes, the evaluation concludes that police activity, alongside multi-agency prevention work, has contributed to gradual and cumulative reductions in serious violence.

Police are struggling to keep pace with online child sexual abuse

His Majesty's Inspectorate of Constabulary and Fire & Rescue Services (HMICFRS) has reported that police forces in England and Wales are struggling to investigate online child sexual abuse and manage registered sex offenders because demand continues to outweigh resources.

The report highlights that referrals from the National Crime Agency rose by 66% in one year, from 12,469 cases in 2023 to 20,704 in 2024, while the number of registered sex offenders has increased by 48% over the past decade.

HMICFRS found investigators carrying unmanageable caseloads, delays of up to two years for digital forensic examinations, inconsistent training, and uneven access to digital tools across forces. The inspectorate concluded that individual forces cannot resolve these issues alone and has made 16 recommendations, including several directed at national bodies, calling for urgent investment, national coordination, and improved training to better safeguard children.

New statutory guidance on sex-based harassment offence

Statutory guidance for the police has been published providing operational direction on section 4B of the Protection from Sex-Based Harassment in Public Act 2023. The offence applies where intentional harassment, alarm or distress is caused to a victim because of their sex or presumed sex and carries a maximum sentence of two years' imprisonment.

The guidance sets out how officers should assess evidence, record crimes, support victims and determine whether the sex-based element is met, including examples of behaviours and contextual factors.

Chief officers are required to have due regard to the guidance, which applies across England and Wales, and are expected to act in accordance with it.

Rise in recorded deaths linked to suicide following domestic abuse

The Domestic Homicide Project, funded by the Home Office, has published the "Domestic Homicides and Suspected Victim Suicides 2020-2025 Year 5 Report" which examines deaths related to domestic abuse across England and Wales. The report highlights an increase in recorded deaths linked to domestic abuse in the past year, driven by improved recognition of suicides following domestic abuse.

In the year to March 2025, the Project recorded 347 domestic abuse-related deaths, an increase of 85 on the previous year, with most of the rise attributed to suspected suicides following domestic abuse.

Across the past five years, 1,452 deaths have been recorded, including intimate partner homicides, adult family homicides, child deaths and unexpected deaths where there was a history of domestic abuse. The increase follows changes in police practice requiring officers to check for domestic abuse history at the scene of suicides and unexpected deaths, alongside wider improvements in investigation, training and data sharing.

Project data also shows a rise in post death domestic abuse investigations and charges. Over the five-year period, 17 suspected suicide following domestic abuse (SVSDA) cases resulted in posthumous domestic abuse charges, with three also subject to ongoing unlawful manslaughter investigations.

The report provides recommendations to inform future work by police forces and associated parties, including:

- Formally identify and record deaths of children under 16 linked to domestic abuse.
- Update police safeguarding referral practices for children and young people experiencing relationship abuse.
- Make greater use of coercive and controlling behaviour legislation to bring more perpetrators to justice.
- Ensure consistent, standardised information sharing between police and coroners to identify any domestic abuse history relevant to an inquest.



Questions for committee's consideration

- What assurance can the Force provide that the statutory guidance has been incorporated and that practice is consistent with it?

Independent review on reducing the number of police forces

Lord Bernard Hogan-Howe has been appointed to lead an independent review into the structure of policing in England and Wales, with the aim to move to a smaller number of larger police forces. The review will make evidence-based recommendations on the optimum number of forces, their geographic boundaries, and how they should be governed and held to account.

The review follows proposals set out in the Police Reform White Paper and will consider how larger regional forces could improve capacity for complex and specialist policing, including homicide, serious organised crime, firearms, roads policing and cybercrime. Local Policing Areas would sit within the larger forces, with a focus on neighbourhood priorities such as anti-social behaviour, theft and drug dealing.

Recommendations are expected to be submitted to the Home Secretary by the summer.

The Association of Police and Crime Commissioners (APCC), Chair Emily Spurrell commented:

“Police and Crime Commissioners (PCCs) back much of what is proposed under the government’s plans to modernise policing, but we have seen no evidence to suggest the public want fewer forces, or that reorganisation would deliver improved services. The public want a responsive police force that understands and acts on local priorities. Regional forces will remove the connection to those they serve and who increasingly fund policing through local taxation.

The objective must be to improve policing for communities across England and Wales and help restore the public’s trust in policing by effectively holding forces to account.”

AI to improve intelligence from control room calls

West Yorkshire Police has become the first force in England and Wales to deploy a new artificial intelligence capability designed to extract intelligence from historic control room calls. Developed with the NPCC Digital Public Contact programme, the Post Call Analysis (PCA) system securely transcribes, summarises and categorises calls, helping forces analyse demand, identify repeat callers and detect hidden vulnerability.

Early pilot activity showed improved capture of intelligence and a 21% increase in the identification of calls containing indicators of vulnerability than through standard methods. The system is designed to support control room staff and operates in line with national standards for the responsible and ethical use of AI in policing.

Funding boost to expand specialist police patrols

£5m of new funding has been announced to expand specialist police patrols under Project Servator, a national policing tactic designed to disrupt criminal and terrorist activity through highly visible and unpredictable deployments.

The funding will support increased patrols by specially trained officers, initially focused in London and Greater Manchester, to protect communities and key public spaces. Officers involved in Project Servator are trained to identify suspicious behaviour, disrupt hostile reconnaissance and provide public reassurance, with previous deployments leading to arrests, weapons and drug seizures and intelligence linked to counter-terrorism activity.

The funding forms part of wider measures to protect communities and faith sites amid heightened concerns around hate crime and public safety.

Undercover policing operation expanded to nine additional forces

Project Vigilant, an undercover policing operation aimed at disrupting predatory behaviour and preventing violence against women and girls, is being expanded to nine more police forces across England and Wales. The Home Office has confirmed an additional £1m funding to support more than 200 undercover deployments in night-time economy hotspots, including town and city centres.

Undercover officers are trained to identify early warning signs of predatory behaviour, allowing uniformed officers to intervene before offences escalate. The new funding will also support new technology trials, data analysis, upgraded communications equipment and officer training.

The expansion forms part of the government’s wider Violence Against Women and Girls Strategy, which focuses on prevention, early intervention and targeted action against offenders.



Questions for committee’s consideration

- Has your Force and Fire Service implemented clear training in relation to AI roll out and AI use?
- Have you got appropriate governance arrangements in place to monitor the roll out and use of AI tools across your organisations?

Over 3,000 neighbourhood police deployed

More than 3,000 additional neighbourhood police officers and police community support officers (PCSOs) have been deployed into frontline roles across England and Wales, with the government meeting its target of 2,972 FTE two months ahead of schedule.

As at the 28 February 2026, Home Office figures highlighted that 3,123 officers and PCSOs have been recruited or redeployed into neighbourhood policing since April 2025, focusing on tackling local crime and anti-social behaviour.

The increased neighbourhood presence has supported intensified patrol activity, including the Home Office's Winter of Action, which resulted in nearly 18,000 arrests across more than 600 towns and cities. Arrests included offences linked to retail crime, sexual offences, street crime and violent assault.

The uplift forms part of the Neighbourhood Policing Guarantee, which aims to deliver 13,000 additional neighbourhood officers by the end of the current parliament.

Importance of equipment and training in emergency police response

The Independent Office for Police Conduct (IOPC) has highlighted the critical role of specialist equipment, clear guidance and officer training when police respond to life-threatening incidents. An investigation into a police response to a mental health-related emergency found that officers attending the scene did not have immediate access to suitable method-of-entry equipment, delaying entry to a locked property during a time-critical incident.

While no misconduct was identified, the IOPC said the case highlighted learning for policing, including the need for police vehicles to carry appropriate entry equipment and for officers to have clear, consistent guidance on preserving life at scenes involving suspected suicide. The IOPC has recommended that national guidance, including the "Suicide and Bereavement Response guidance," and training be reviewed and updated to support officers in making fast, life-saving decisions during emergency responses.



Questions for committee's consideration

- How are you assured that policing capacity at your Force is sufficient to operate safely and effectively?



Questions for committee's consideration

- Can the Force demonstrate that increases in neighbourhood policing are translating into improved outcomes?



Questions for committee's consideration

- What assurances are there that frontline staff have the equipment, training and guidance needed to respond effectively in time critical incidents?

Survey highlights staffing and capacity pressures in response policing

A survey of nearly 2,000 emergency response officers (from all forces across England and Wales) conducted by the Police Federation of England and Wales (the Police Federation) has found that 91% are working in teams they consider unsafe due to staffing shortages. More than half of the respondents said response policing is not working well, with officers reporting pressures caused by large coverage areas, frequently being single crewed, equipment failures and sustained demand across shifts.

The findings are supported by a new film "My Last Set" launched by the Police Federation, which features officers' testimonies describing long working hours, repeated exposure to traumatic incidents and limited opportunities for rest.

Growing financial pressures on police officers

A national survey has found that nearly half of police officers have considered opting out of their pension due to financial pressures, with 7% reporting they have already stopped making contributions. The findings come from the “Police Family Finance Index Report (Spring 2026)”, based on responses from more than 13,500 members of the police workforce across the UK.

The report links the trend to cost of living pressures, including rising housing costs and stagnant real-terms pay, with officers under 35 identified as being most likely to opt out of their pension. The report warns that opting out of pension schemes could have long-term implications for police officers, including wellbeing and financial security in retirement.

Police Federation warns pay pressures are driving experienced officers out

The Police Federation has warned that poor pay and ongoing real-terms pay cuts are accelerating the loss of experienced police officers and putting public safety at risk. In evidence submitted to the Police Remuneration Review Body (PRRB), the Police Federation said nearly half of all constables now have five years’ service or less, with one in four officers considering leaving the service.

The Police Federation is calling for a minimum 7% annual pay award for the next three years, warning that continued pay restraint is undermining morale, retention and operational capability.

The NPCC has submitted evidence to the PRRB setting the case for a “fair and affordable pay uplift of 3.5%” for policing from September 2026. The NPCC submission details that the pay award must be fully funded as the significant workforce and financial pressures facing forces would mean any uplift above 2.5%, that was not fully funded, would place essential policing services at risk.

Changes to officers’ rest day protections

The Police Federation has warned that proposed changes to police rest day arrangements could undermine officer welfare and public safety. The NPCC has submitted proposals to the Police Remuneration Review Body that would reduce compensation for cancelled rest days and tighten re-rostering rules.

The Police Federation said the proposals would weaken existing safeguards that recognise the impact of cancelled rest days on officer wellbeing, morale and fatigue, particularly at a time of high demand and retention pressures across policing. A poll of officers found strong opposition to the changes (with 85% opposed to the proposed changes), with the Police Federation urging the government to reject the proposals.

New national charter launched to strengthen police and media relations

A new “Policing and Media Charter” has been launched to improve how police forces and the media work together, setting out shared principles, standards and expectations to support consistent and transparent communication. The charter has been jointly developed by the NPCC, the College of Policing, the Crown Prosecution Service (CPS) and media organisations following more than two years of collaborative work.

The charter is part of a wider programme to improve police communications, alongside updated College of Policing Media and Communications Authorised Professional Practice (APP) and a revised CPS Joint Media Protocol.

The charter aims to support accurate reporting, maintain public confidence and provide clearer guidance for police communications teams and journalists.



Updated Crime Recording Rules Issued for Frontline Officers

Revised Crime Recording Rules for frontline officers and staff came into effect from April 2026, setting out updated national requirements for how crimes and incidents are recorded across England and Wales.

The guidance reinforces a victim focused approach and clarifies when crimes must be recorded (including recording without victim confirmation in specific circumstances). The document updates rules covering areas such as domestic abuse, stalking, online crime, spiking offences, violence against women and girls, and assaults on emergency workers. The update also includes revised outcome frameworks, cancellation rules, and mandatory crime flags to improve consistency, data quality and safeguarding across police forces.

The document sets out a vision “that all police forces in England and Wales have the best crime recording system in the world: one that is consistently applied; delivers accurate statistics that are trusted by the public and puts the needs of victims at its core.”

Government to scrap non-crime hate incident recording

The government has announced that police forces will stop recording non-crime hate incidents (NCHIs), following a review by the College of Policing and the National Police Chiefs’ Council. The Home Office has accepted all recommendations from the review, concluding that NCHIs are no longer fit for purpose due to unclear guidance, inconsistent application between forces and the recording of incidents that fall outside core policing duties.

Under the reforms, police will no longer record lawful free speech or routine personal disputes, with a new national standard for incident recording to be introduced. The updated standard will narrow the threshold for police involvement, focusing on preventing and detecting crime, protecting life and property, and maintaining public order, while still allowing police to monitor serious community tensions and protect those at risk.



Questions for committee’s consideration

- Has the Force updated practices to meet these revised crime recording rules?
- How will monitoring show if these revised rules are being applied consistently?

Fire

National Fire Chiefs Council welcomes funding progress

The National Fire Chiefs Council (NFCC) has welcomed recent progress on fire and rescue service funding following the government’s Spring Statement and the local government finance settlement, while warning that financial pressures on services remain significant. The final local government finance settlement includes the provision of an additional £15m to ensure standalone Fire and Rescue Authorities see a core spending power increase.

The NFCC Chair commented “the government’s recent funding settlement was an encouraging step forward. The strengthened funding floor and additional support for standalone fire and rescue authorities reflect sustained and constructive engagement between NFCC, government and parliamentarians.”

However, the NFCC cautioned that services continue to face rising and more complex demand, alongside the legacy impact of prolonged financial constraint. The NFCC stressed that greater funding stability will support forward planning. However, long-term investment was still required to ensure fire and rescue services can respond to modern risks, prevent and protect people from fire and other risks in the community and meet public expectations.

Grenfell Phase 2 Annual Report 2026

The first annual report on progress implementing the Grenfell Tower Inquiry Phase 2 recommendations has been published by the government, confirming that all 58 recommendations were accepted and that implementation is in progress. As of February 2026, 12 recommendations (including two of the remaining Phase 1 actions) have been completed and 70% are expected to be closed by the end of 2026.

Of the 13 actions specifically for fire and rescue services, nine were reported as in progress and four having been completed, including:

- Three recommendations in regard to HMICFRS inspection and report on the London Fire Brigade. This included the control room arrangements, assessing the training and competency of incident commanders and the arrangements for identifying high-risk residential buildings and collecting, storing and distributing information relating to them.
- All fire and rescue services should agree and regularly review protocols with local water undertakers on water supplies for firefighting.



Questions for committee’s consideration

- How is the Service ensuring medium term financial planning remains aligned to operational risk and service priorities despite ongoing funding pressures?

Fire safety to be embedded earlier in the building planning system

The NFCC has warned that fire safety must be built into the planning process from the outset, as government planning reforms seek to accelerate housing delivery. It highlighted that decisions made at the planning stage can shape community risk for decades, and that essential fire service requirements such as access routes, firefighting water supplies and risk information are too often addressed late or overlooked entirely.

Fire chiefs highlighted concerns that the separation of planning and building control systems, alongside expanded Permitted Development Rights (which can lead to items bypassing full planning scrutiny), could lead to unsafe designs and costly remediation to meet fire safety standards.

A planning policy position has been published by the NFCC calling for stronger consultation with fire and rescue services, clearer requirements for firefighting access and water provision, and formal recognition of fire services as essential infrastructure within developer funding mechanisms.

Changes to fire and rescue service inspection cycle

HMICFRS has set out updates to its fire and rescue service inspection programme for the 2025-27 cycle, with the first reports published in March 2026. The revised programme retains the core inspection framework but introduces new and strengthened areas of focus in response to sector challenges and learning from previous inspections.

Key changes for the cycle include:

- A greater emphasis on leadership at all levels.
- Increased scrutiny of Fire and Rescue Authorities' governance, oversight and project management.
- Deeper assessment of values, culture and misconduct.
- Assessment on how services support community resilience.



Questions for committee's consideration

- Is the Service prepared for the revised inspection focus, particularly in relation to leadership, governance, culture and project management?

Review highlights pressures on the on-call firefighter duty system

A national research study examining the long-term sustainability of the on-call firefighter duty system has been published by the NFCC. The on-call duty system provides fire cover across around 90% of the UK's landmass, particularly in rural and lower-risk areas. The review, based on national data, responses from more than 1,600 on-call firefighters and UK-wide case studies, found the system remains vital but is facing increasing strain.

Key challenges identified include:

- Declining firefighter numbers.
- Recruitment and retention difficulties.
- Training models largely designed around wholetime firefighters.

The report sets out a range of options for reform, from local improvements to wider structural change, with NFCC confirming it will work with fire and rescue services and government to take forward recommendations.

Government announces national health and wellbeing support for firefighters

The government has announced a new Firefighters Concordat on Health and Wellbeing, setting out a coordinated approach to improving firefighter health monitoring, prevention and early intervention. The initiative includes consistent, regular health checks for firefighters nationwide and new government funded research into occupational risks such as cancer, cardiovascular disease, musculoskeletal conditions and mental health.

The concordat will be delivered through a national working group under the Ministerial Advisory Group on Fire and Rescue Reform, involving fire and rescue services, representative bodies and health partners.

The NFCC Chair commented:

"Firefighter health and wellbeing is a long-standing priority for the NFCC, and we welcome continued recognition of the unique risks firefighters face through their work."



National eLearning on safe engagement with children and young people

A new Introduction to Working with Children and Young People eLearning module has been launched by the NFCC, providing nationally consistent guidance for fire and rescue service staff and volunteers involved in prevention, education and community engagement activities. The resource is intended to support safe, confident and professional engagement with children and young people, including understanding safeguarding responsibilities and maintaining appropriate professional boundaries.

The eLearning module is designed as a baseline resource for induction and refresher training and complements existing safeguarding frameworks and qualifications. The resource is intended to be by fire and rescue services to support local training programmes.



Questions for committee's consideration

- Has the Service benchmarked itself against these statistics?
- Are there any outliers or areas of concern to address?
- Are there positive takeaways for your Service?

Fire and rescue incidents for the year ending December 2025

The fire and rescue incident statistics have been updated for the year ending December 2025. Key figures include:

- Fire and Rescue Services (FRSs) attended 642,264 incidents, a 6.8% rise from the previous year. This includes 175,918 fires (up 29%), 252,162 false alarms (virtually unchanged), and 214,184 non-fire incidents (up 1%).
- There were 283 fire-related fatalities (up 10%) and 6,838 non-fatal casualties (up 7.3%), with 201 fatalities occurring in dwellings. One fatality was reported in high-rise flats.
- Primary fires rose by 9.3% to 66,832, while secondary fires surged by 46% to 107,283. Outdoor primary fires saw a 62% increase.
- Average response time to primary fires was 9 minutes 25 seconds, up 21 seconds from the previous year. Secondary fire response times increased to 9 minutes 57 seconds, reflecting higher incident volumes.

References



[The Southport Inquiry: Phase 1 report - GOV.UK](#)



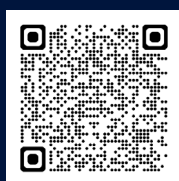
[Serious Violence Reduction Orders independent evaluation report - GOV.UK](#)



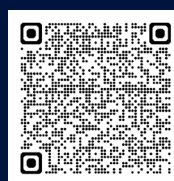
[Biggest shake up in decades to tackle local crime - GOV.UK](#)



[Violence Reduction Units year ending March 2025 evaluation report - GOV.UK](#)



[New register for people convicted of child cruelty offences - GOV.UK](#)



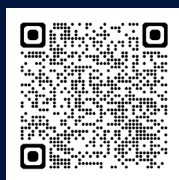
[Police forces struggling to keep pace with rising online child sexual abuse - His Majesty's Inspectorate of Constabulary and Fire & Rescue Services](#)



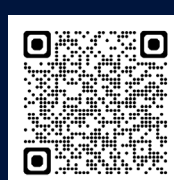
[Northamptonshire Police staff in 'key jamming' fraud probe - BBC News](#)



[Protection from Sex-Based Harassment in Public Act 23 - Statutory Guidance for Police FINAL 3 .pdf](#)



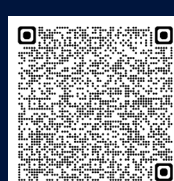
[CP 1523 – Fraud Strategy 2026-2029 Disrupting crime, supporting economic resilience and delivering justice](#)



[Domestic Homicides and Suspected Victim Suicides 2020-2025 Year 5 Report](#)



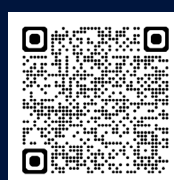
[Protecting Lives, Building Hope - A Plan to Halve Knife Crime](#)



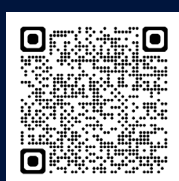
[Lead of independent review on new number of forces appointed - GOV.UK](#)



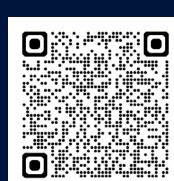
[Knife Crime Centre launch signals commitment to safer future](#)



[APCC Chair responds to announcement of Chair of police force mergers review - The Association of Police and Crime Commissioners](#)



[Knife homicides down 27% after 63,000 knives taken off streets - GOV.UK](#)

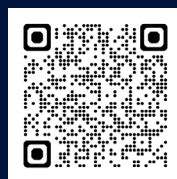


[AI to unlock intelligence from control room calls](#)

References



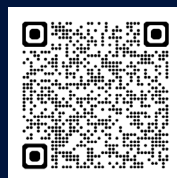
[New funding to expand specialist patrols - GOV.UK](#)



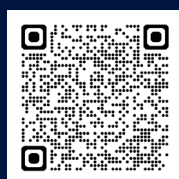
['Keep your hands off our rest days'](#)



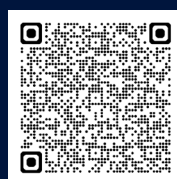
[Undercover cops boosted across 9 more forces - GOV.UK](#)



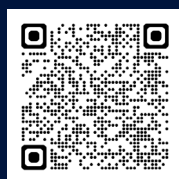
[New charter launched to improve police and media relations](#)



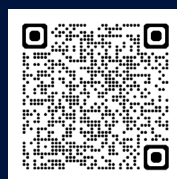
[Surge in neighbourhood police in communities fighting crime - GOV.UK](#)



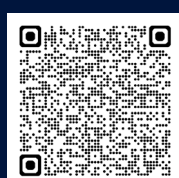
[crime-recording-rules-for-frontline-officers-and-staff-2026 27-april-update.pdf](#)



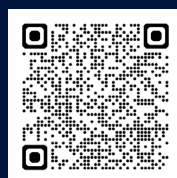
[The critical role of equipment and training in emergency police response | Independent Office for Police Conduct \(IOPC\)](#)



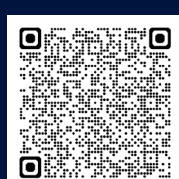
[Government response to non-crime hate incidents final report - GOV.UK](#)



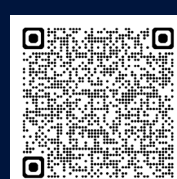
[Nine in 10 officers cite staffing shortages as new film reveals policing in crisis](#)



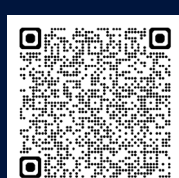
[Progress on fire funding welcomed as Fire Chiefs respond to Spring Statement - NFCC](#)



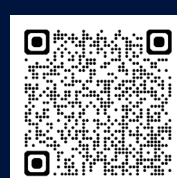
[Nearly half of police officers consider quitting pension amid unprecedented financial pressures](#)



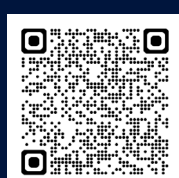
[Grenfell Tower Inquiry Phase 2 Report Government Response: Annual Report 2026](#)



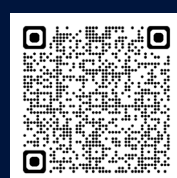
[Nearly half of police officers consider quitting pension amid unprecedented financial pressures](#)



[Fire safety must be embedded in planning from the outset, say Fire Chiefs - NFCC](#)



[Police leaders call for investment in officer pay](#)

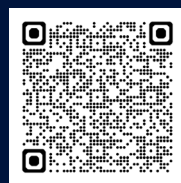


[What's new in this fire and rescue service inspection cycle - His Majesty's Inspectorate of Constabulary and Fire & Rescue Services](#)

References



[NFCC publishes national review of on-call firefighter system - NFCC](#)



[NFCC launches new eLearning to support safe engagement with children and young people - NFCC](#)



[Firefighters to benefit from bespoke health support - GOV.UK](#)



[Fire and rescue incident statistics, year ending December 2025 - GOV.UK](#)

Daniel Harris

National Head of Emergency Services and Local Government

T +44 (0)7792 948 767

daniel.harris@rsmuk.com

Risk and Governance Technical team

Research and author

technical.consulting@rsmuk.com

rsmuk.com

The UK group of companies and LLPs trading as RSM is a member of the RSM network. RSM is the trading name used by the members of the RSM network. Each member of the RSM network is an independent accounting and consulting firm each of which practises in its own right. The RSM network is not itself a separate legal entity of any description in any jurisdiction. The RSM network is administered by RSM International Limited, a company registered in England and Wales (company number 4040598) whose registered office is at 200 Aldersgate Street, Upper Ground Floor South, London EC1A 4HD. The brand and trademark RSM and other intellectual property rights used by members of the network are owned by RSM International Association, an association governed by article 60 et seq of the Civil Code of Switzerland whose seat is in Zug.

RSM UK Corporate Finance LLP, RSM UK Restructuring Advisory LLP, RSM UK Risk Assurance Services LLP, RSM UK Tax and Advisory Services LLP, RSM UK Audit LLP, RSM UK Consulting LLP, and RSM UK Tax and Accounting Limited are not authorised under the Financial Services and Markets Act 2000 but we are able in certain circumstances to offer a limited range of investment services because we are licensed by the Institute of Chartered Accountants in England and Wales. We can provide these investment services if they are an incidental part of the professional services we have been engaged to provide. RSM UK Legal LLP is authorised and regulated by the Solicitors Regulation Authority, reference number 626317, to undertake reserved and non-reserved legal activities. It is not authorised under the Financial Services and Markets Act 2000 but is able in certain circumstances to offer a limited range of investment services because it is authorised and regulated by the Solicitors Regulation Authority and may provide investment services if they are an incidental part of the professional services that it has been engaged to provide. Whilst every effort has been made to ensure accuracy, information contained in this communication may not be comprehensive and recipients should not act upon it without seeking professional advice.

Emerging Risk Radar



Emerging risk considerations

Spring 2026 (Publication 7)



Emerging risk – why and what?

Why?

The board should establish and keep under review the risk and internal control framework and determine the nature and extent of the emerging and principal risks it is willing to take to achieve its strategic objectives.

What?

An emerging risk might be defined as:
“a new or unforeseen level of uncertainty driven by external events – the risk may still be forming, and it may not be clear as to the implications for the business, be these negative or positive.”

To be watchful of these emerging risks and how they might play through is an important element of preparedness and the business management of risk.

We have framed the emerging risks as:

Most prevalent: emerging risk themes that were more regularly identified in our discussions.

Keep monitoring: to represent the emerging risk themes that had a moderate prevalence in our discussions.

Worth watching: those emerging risk themes that were less prevalent.

The emerging risks are constantly evolving and shifting. They can be translated into any sector and are all worthy of consideration.

Emerging risk radar – Spring 2026

Given your strategic objectives, what do you see as the **emerging events or threats that could impact on your business**, either negatively or positively, and that you believe should be watched?

This content is based on our on-going dialogue with board members & senior management drawn from workshops and discussions across all industries/sectors as well as drawing on our own current emerging risk knowledge.

Key emerging risks in summary

There are 28 emerging risks identified, an increase of 2 since the last publication. New emerging risks in the form of **Gen X staff opting to leave employment** and **AI replacing humans** – both emerging risks impacting private, public and not for profit sectors, both creating an environment where there is less institutional memory, knowledge and experience that can be called upon.

7 emerging risks identified as most prevalent being 1 more since the last publication. These are included across the areas of **political & policy (1)**, **technological (3)**, **commercial (2) and economic (1)**. There is increasingly reference to **business resilience and continuity** and specifically relating to **supply chain**. There have also been updates in wording to previous emerging risks.

Many of these emerging risks are already recognised and being tackled by businesses. These risks, however, are constantly changing and therefore their management should be kept under review by the Board or equivalent. Furthermore, these emerging risks rarely exist in isolation, so it is important that a holistic view is taken to understand their connectivity and how best to manage these emerging risks.

The top 3 most prevalent emerging risks

01

Geo-political instability

Geo-political change and instability, including potential for trade wars, fall-out from and expansion of armed conflicts and the impact and influence on businesses and society.

02

Cyber attacks increasing

Cyber-attacks increasing in frequency and complexity, including targeted attacks on infrastructure and supply chains. Unable to sufficiently invest in defence and recovery – attacks more disabling, coupled with loss of data.

03

Artificial Intelligence (AI) governance lag

Increasing use of and reliance on AI without sufficient checks and balances to ensure strengths, weaknesses, threats and opportunities are understood.

These have remained unchanged since the last publication.

Emerging risk considerations

What do you see as the emerging risks?

How far will these emerging risks affect your business?

How far will these emerging risks play through into your existing strategic risks?

How far will they change the way you currently manage your strategic risks?

How will you respond?
How will you continue to review the emerging risks?

Emerging risk radar Spring 2026

Societal and Community

- 1.1 – Availability of, access to and effectiveness of public services is reduced.
- 1.2 – Increasing awareness of mental health and physical well-being issues impacting productivity.
- 1.3 – Societal tensions stemming from, by example, politics, racial, ethnicity, diversity, wealth, age, and cultural differences, spilling over into the work environment.
- 1.4 – Access to affordable housing, homelessness and poor housing conditions impacting workforce.
- 1.5 – Epidemic creating disruption and impacting productivity.

Governance

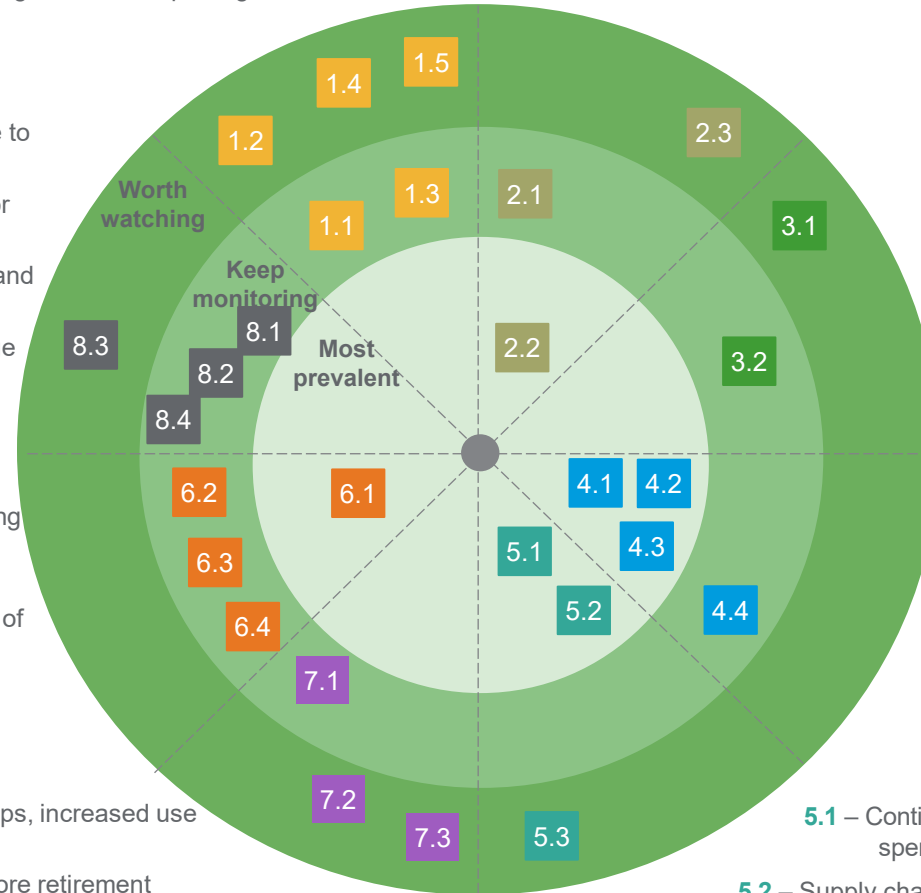
- 8.1 – Reduced accountability and transparency e.g. lip service to rules and standards, conflicts of interest unchecked.
- 8.2 – Developing the board capacity and capability – fitness for future, availability of NEDs and having real world insights.
- 8.3 – Cultural challenges and tensions within the board room and work-place.
- 8.4 – Loss of trust in institutions and their leadership, both large businesses, government and public sector bodies.

Economic and Financial

- 6.1 – Increasing operating costs e.g. energy, staff etc.
- 6.2 – Reduced investment in research and development, reducing agility and innovation due to funding options being reduced and macro-economic conditions.
- 6.3 – Access to and availability of finance / funding due to cost of finance and funding changes.
- 6.4 – Increasing levels of fraudulent activity making use of technology as a tool for doing so, including AI e.g. deep fakes.

People Resources

- 7.1 – Reduced investment in staff development & apprenticeships, increased use of temporary contracts.
- 7.2 – **NEW:** Gen X in key roles opting to leave employment before retirement leading to loss of corporate memory in the form of knowledge and experience.
- 7.3 – **NEW:** AI replacing human roles.



Political, Policy and Regulation

- 2.1 – Change in government priorities resulting in new or changes to laws, policies, regulations affecting businesses..
- 2.2 – Geo-political change & instability, including trade wars, fall-out from and expansion of armed conflicts, all influencing & impacting society and business.
- 2.3 – Increasing level of regulation & compliance.

Environmental

- 3.1 – Ability to effectively engage with and leverage off the sustainability agenda.
- 3.2 – Increasing weather pattern shifts & extreme weather impacting infrastructure, supply chains, production and operations – threatening continuity of operations.

Technological

- 4.1 – Cyber-attacks increasing in frequency and complexity including targeted attacks on infrastructure and supply chains.
- 4.2 – Artificial Intelligence (AI) efficiencies not fully explored coupled with governance lag – no sufficient checks and balances.
- 4.3 – Operational resilience of technology increasingly threatened e.g. power outage, IT infrastructure age, cost of maintenance / lack of investment, sabotage / attack, vulnerabilities of 3rd parties not known etc.
- 4.4 – Disinformation spread via social media platforms impacting businesses.

Commercial

- 5.1 – Continued economic slowdown. Overall reduced economic confidence and spending by consumers. Reduced / changes in spending by Government.
- 5.2 – Supply chain resilience threats due to extended nature and loss of visibility e.g. geo-politics, in-secure physical and technological assets, applicable law etc
- 5.3 – Various factors leading to market / business restrictions e.g. tariffs, trade embargos, location, laws & customs, access to competition, labour availability, ownership, acquisition & merger.

Emerging areas of risk

Spring 2026

Consistent >
 Increasing <^>
 Decreasing <v>

Direction of travel since previous emerging risk radar publication.

	Most prevalent	
2.2	Geo-political change and instability, including potential for trade wars, fall-out from and expansion of armed conflicts. All influencing and impacting on businesses and society - creating trade, travel and communication barriers.	>
4.1	Cyber-attacks increasing in frequency, complexity with greater levels of disruption, including targeted ransomware attacks across all sectors, infrastructure and supply chains. Coupled with loss / theft of data. Businesses being unable to invest in defence or afford cost of recovery leading to business failure.	>
4.2	Artificial Intelligence (AI) governance lag – increasing use of and reliance on AI without sufficient checks and balances to ensure strengths, weaknesses, threats and opportunities are understood.	>
4.3	Operational resilience of technology increasingly threatened e.g. power outage, IT infrastructure age, cost of maintenance / lack of investment, sabotage / attack (be this physical or digital via cyber attack), vulnerabilities of 3 rd parties not known etc	>
5.1	Continued economic slow-down. Persistent inflation. Reduced spending by consumers. Reduced and / or changes in spending by Government impacting all sectors.	>
5.2	Supply chain resilience threats due to extended nature and loss of visibility e.g. geo-politics, in-secure physical and technological assets, applicable law etc. <i>Previous publication ref 6.2.</i>	<^>
6.1	Affordability and cost pressures e.g. employment costs, energy costs etc. Creating financial pressure impacting investment and discretionary spend. Impacting longer term plans.	>

Emerging areas of risk

Spring 2026

Direction of travel since previous emerging risk radar publication.

Keep monitoring		
1.1	Availability and effectiveness of public services are reduced due to under investment, lack of resources, strategic change e.g. devolution, local government review and police reform. Further, likely increased industrial action and increasing demand from the public.	➤
1.3	Societal tensions created, stemming from, by example, racial, ethnicity, diversity, wealth, age, cultural differences as well as fall out from global geo-political tensions and instability, as well as social media. These can spill-over into the working environment.	➤
2.1	Change in government priorities resulting in new or changes to laws, policies, regulations and consequences affecting businesses across all sectors.	➤
3.2	Increasing weather pattern shifts and extreme weather physically impacting availability and access to infrastructure, supply chains, production – threatening continuity of operations.	➤
4.4	Disinformation spread via social media platforms impacting businesses (including use of AI deep fake) – including targeted attacks on businesses and individuals associated with them, impacting investment etc and creating reputation damage.	➤
6.2	Reduced investment in research and development - businesses take a short-term approach and focus on business as usual (reducing agility and innovation) due to macro-economic conditions including geo-political challenges. <i>Previous publication reference 5.2.</i>	➤
6.3	Access to and availability of finance and funding – impacting both private, public and not for profit sectors, including cost of finance, funding changes - including funding and grants provided by Government.	➤
6.4	Increasing levels of fraudulent activity making use of technology as a tool for doing so including use of AI.	➤

Emerging areas of risk

Spring 2026

Direction of travel since previous emerging risk radar publication.

Keep monitoring		
7.1	Reduced investment in staff development & apprenticeships, increased use of temporary contracts, reducing business capacity and capabilities with declining organic growth. This is compounded by generational outlook towards employment and use of AI (<i>see specific separate emerging risks in worth watching</i>). In turn impacting organisation corporate memory, knowledge and experience.	➤
8.1	Reduced accountability and transparency e.g. lip service to rules and standards, conflicts of interest go unchecked.	➤
8.2	Developing the board member capacity and capability - fitness for future, including availability of non-executives for appointment and holding modern world insights.	➤
8.4	Loss of trust in institutions and their leadership, both large businesses, government and public sector bodies.	⬆

Emerging areas of risk

Spring 2026

Direction of travel since previous emerging risk radar publication.

	Worth watching	
1.2	Increasing awareness of mental health and physical well-being issues impacting individuals stemming from post pandemic fall-out e.g. remote working fatigue, expectation of business v individuals. Further, being increasing poverty etc. Also impacting on public services and employers (creating potential duty of care implications).	➤
1.4	Access to affordable housing. Increasing homelessness and poor housing conditions. e.g. damp and mould hazards. Access to affordable housing and the impact on individuals, families, society more widely and business in the form of access to / availability of staff due to location or ill-health.	➤
1.5	Epidemic (and potential for lock down locally, nationally) impacting public health, operations and productivity.	➤
2.3	Increasing level of regulation, compliance and inspection / enforcement.	⬇
3.1	Ability to effectively engage with and leverage off the sustainability agenda, including ability to meet green agenda targets (coupled with potential for Green Washing).	⬇
5.3	Various factors leading to market changes impacting business e.g. access to materials and labour, global trade embargos, restrictions, tariffs, business re-location, competition, ownership / acquisition and merger.	➤
7.2	NEW: Staff in key roles opting to leave employment before retirement leading to loss of corporate memory in the form of knowledge and experience. Often generation X staff in key roles. This loss of cumulative knowledge and experience can weaken operations and controls, reduce effectiveness / efficient decision making.	New
7.3	NEW: AI replacing human roles.	New
8.3	Shifts in business culture due to external influence and attitudes creating conflicts and tensions amongst leadership in all sectors.	➤

Emerging risk radar Autumn 2025 *Previous publication*

Societal and Community

- 1.1 – Availability and effectiveness of public services are reduced.
- 1.2 – Increasing awareness of mental health and physical well-being issues.
- 1.3 – Societal tensions stemming from, by example, racial, ethnicity, diversity, wealth, age, and cultural differences, spilling over into the work environment.
- 1.4 – Access to affordable housing, homelessness and poor housing conditions.
- 1.5 – Epidemic / further pandemic (and lock down) impacting productivity.

Governance

- 8.1 – Loss of accountability and oversight – lip service to standards / codes, lack of transparency in decision making, conflicts of interest justified.
- 8.2 – Developing the board capacity and capability – fitness for future, availability of NEDs and having real world insights.
- 8.3 – Shifts in business culture due to external influence and attitudes creating conflicts / tensions amongst leadership.
- 8.4 – **NEW** Loss of trust in institutions, both large businesses, government and public sector bodies.

Economic and Financial

- 6.1 – Affordability & cost pressures e.g. staff, energy etc.
- 6.2 – Supply chain resilience across all ranges of goods and services, including supply chain visibility.
- 6.3 – Access to and availability of finance and funding including cost of finance and funding changes.
- 6.4 – Increasing levels of fraudulent activity making use of technology as a tool for doing so, including AI.

People Resources

- 7.1 – Loss of access to skills, knowledge and experience – reduced investment in staff development / apprenticeships, temporary contracts more frequent, reduced pool of skilled / experienced staff available with movement between employers and increased use of AI replacing human roles.

Political, Policy and Regulation

- 2.1 – Change in government priorities resulting in new or changes to laws, policies, regulations affecting businesses.
- 2.2 – Geo-political change and instability, including potential for trade wars, fall-out from and expansion of armed conflicts and the influence on society and business.
- 2.3 – Increasing level of regulation, compliance and inspection.

Environmental

- 3.1 – Ability to effectively engage with and leverage off the sustainability agenda.
- 3.2 – Increasing weather pattern shifts / extreme weather impacting businesses productivity and continuity / recovery of operations.

Technological

- 4.1 – Cyber-attacks increasing in frequency and complexity.
- 4.2 – Artificial Intelligence (AI) governance lag – increasing use of and reliance on AI without sufficient checks and balances.
- 4.3 – Operational resilience of technology increasingly threatened e.g. power outage, IT infrastructure age, cost of maintenance / lack of investment, sabotage etc.
- 4.4 – **NEW** Misinformation spread via social media platforms impacting businesses.

Commercial

- 5.1 – Continued economic slow-down. Persistent inflation. Reduced spending by consumers. Reduced / changes in spending by Government.
- 5.2 – Reduced investment in research and development, reducing agility and innovation due to macro-economic conditions.
- 5.3 – Various factors leading to market changes e.g. access to materials and labour, global trade restrictions, location, competition, ownership, acquisition & merger.



Further insights



Insight4GRC™
RSM's Governance, Risk
Management and Compliance
Digital Solution.
www.insight4grc.com

4risk: <https://youtu.be/12NyJhSNK3o>

4action: <https://youtu.be/xEuFSwzbzvw>

4policies: <https://youtu.be/ufXYt1juwhA>

4questionnaires: <https://youtu.be/NW17EoRJsjs>

This is our 7th emerging risk radar publication.

We know from feedback that this lands well with boards and management in all sectors, with the publication being used for comparison with existing risk information, as well as helping inform strategy and plans, strengthen and improve controls, stress testing and risk mitigation plans, with the publication often being used to stimulate board, committee and management discussion – including at away days as part of board and organisation development.

We are now offering a facilitated emerging risk discussion / workshop so that individual businesses may get more from the emerging risk radar. If you would like to know more about this service, then please make contact.

Contacts

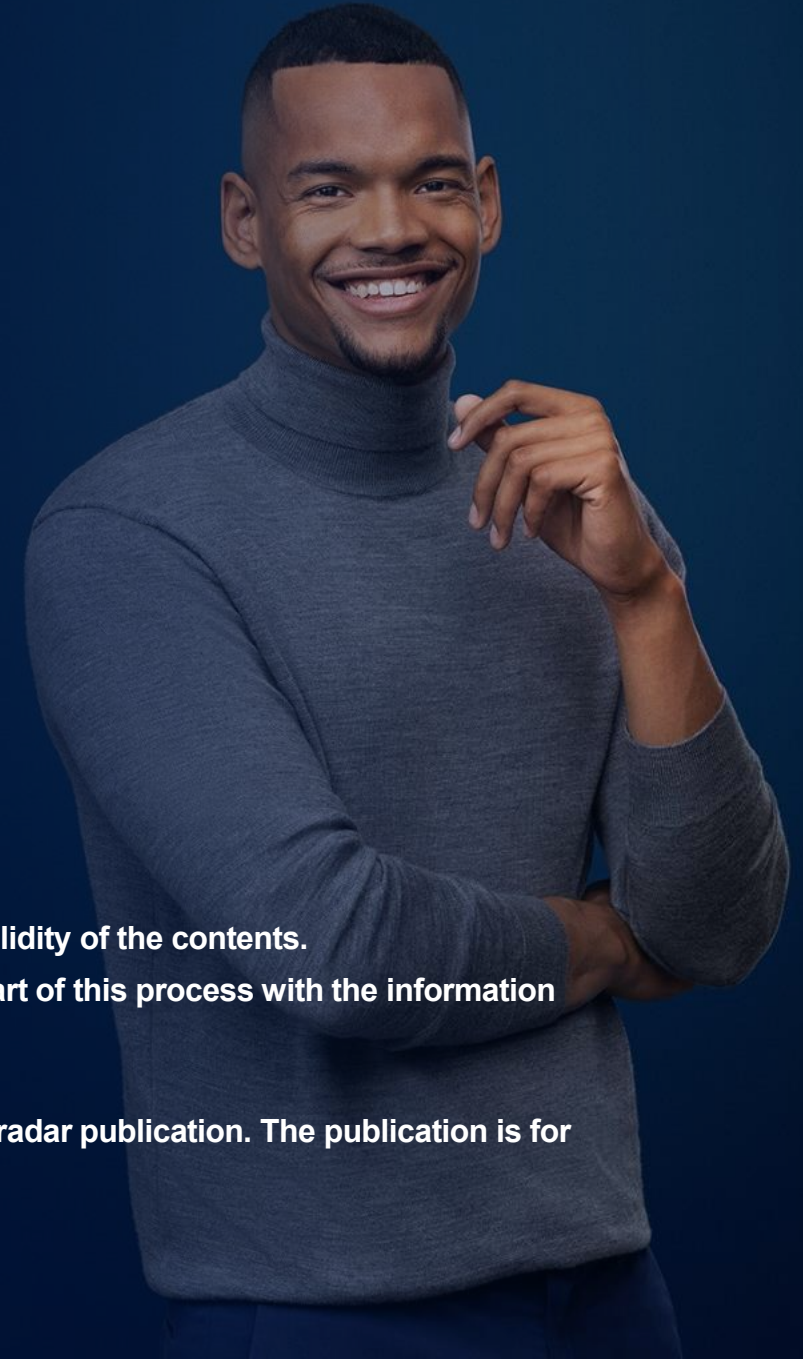
Matt Humphrey

Partner, Risk & Governance Consulting

Matthew.Humphrey@rsmuk.com

Note re contents of the emerging risk radar:

- **This is not subject to any form of validation. RSM cannot guarantee the completeness, accuracy or validity of the contents.**
- **The content is based on the views of board members and others with whom RSM have interacted as part of this process with the information gathered being collated, interpreted and summarised by RSM.**
- **The views are not necessarily representative of all sectors.**
- **There is no relationship of any kind created between RSM and the recipient / user of the emerging risk radar publication. The publication is for purposes of reference, compare, contrast and discussion as required by the recipient / user.**



RSM's Quality Assurance and Improvement Programme

March 2026

The Global Internal Audit Standards requires internal audit to maintain a quality assurance and improvement programme (QAIP) incorporating internal and external assessments. RSM UK Risk Assurance Services LLP is committed to meeting and going beyond the Standards to deliver high-quality internal audit services to our clients. In this paper, we share the outcomes of our QAIP and highlight how it supports continuous improvement and the consistent delivery of quality across our internal audit work.

Quality at RSM

Across our internal audit services, we put quality at the forefront. Our insights strengthen governance, enhance risk management and control processes, and supports more effective and efficient decision making across the organisations we work with. Our people are key to our success. We are committed to their development, through comprehensive training, coaching and peer review, and ensuring access to the latest audit tools and technology. Our manuals and policies are underpinned by our developed audit methodology, which is aligned to internal auditing standards.

Our QAIP is embedded in our approach, enabling a structured evaluation to ensure audit work meets professional standards, delivers consistently high quality, and drives continuous improvement. As part of our programme of internal assessments, the Quality Assurance Department (QAD) sitting outside of RSM UK Risk Assurance Services LLP, adopts a risk-based approach to internal reviews. QAD reviews happen in the background, with the internal audit team only being notified they are subject to an internal assessment once QAD has made sufficient progress with the review.

Focus of QAD reviews

QAD reviews focus on our conformance with the International Professional Practices Framework (IPPF), including the Global Internal Audit Standards published by The Institute of Internal Auditors. They also focus on our alignment with the Application Note Global Internal Audit Standards in the UK Public Sector and the Internal Audit Code of Practice (where applicable). In addition, they evaluate how well internal audit teams adhere to RSM's policies and procedures. These reviews are a vital mechanism for assuring consistent quality across our internal audit services and for driving a culture of continuous improvement.

QAD outcomes

As part of our QAIP, a sample of internal audit QAD reviews have been undertaken in line with Global Internal Audit Standard 12.1. Reviews consistently show a high level of conformance with the Standards, alongside strong compliance with RSM's policies and procedures. As a provider committed to delivering excellent internal audit services, we recognise there will always be opportunities to enhance our approach. Whilst there have been no significant quality issues raised during the year, all opportunities for development are acted upon.

Two themes from recent QAD reviews are summarised below.

01



Our audit software, InterAudit enables consistent application of our methodology, ensuring we adhere to quality standards and align with our policies. Audits reviewed are of a high-quality, with reports well-structured, timely and balanced, with proportionate and practical management actions.

02



Clear, relevant, and reliable evidence is obtained during audits to support testing and findings. The themes arising from control observations provide valuable insights and with introducing mandatory completion of control themes, consistency and application is enhanced.

Standards and continuous improvement

- ❖ As a mandatory component of the IPPF, Topical Requirements are embedded within our audit methodology. Our audit software supports the identification and application of relevant Topical Requirements based on the audit area, and we have updated InterAudit and developed in-depth training for our staff. This has been particularly important as the Cybersecurity Topical Requirement became effective in February 2026, with the Third-Party and Organisational Behaviour Topical Requirements taking effect later this year.
- ❖ Ahead of the Application Note Global Internal Audit Standards in the UK Public Sector coming into effect on 1 April 2025, we reviewed the interpretations and requirements. In aligning with the intent of the Standards, we have also updated the terminology in our reports.
- ❖ Our mission is to be a digital first business, to deliver premium, interactive solutions to our clients. We are prioritising digital tools and automation, to enable broader coverage and more insightful audits. In doing so, we have developed new Alteryx apps and Internal Audit Benchmarking Power BI dashboards for our teams. Our quality reviews incorporate the use of data analytics and increasingly generative artificial intelligence. This is to ensure audits using these tools follow our methodology and the standards.
- ❖ As part of our “Grow Our Own” strategy, helping our people develop and progress in their careers is a key focus for us. We support our people, through training programmes and professional qualification, clear progression routes and secondment opportunities. We promote a culture of openness, coaching our auditors, reviewing working papers and files to provide timely feedback.

External Quality Assessment

Preparations for our External Quality Assessment (EQA) are underway. Further information on our approach will be shared, and in aligning with Standard 8.4, will be discussed with the board (audit committee or equivalent) and senior management.

Performance and feedback

In delivering our audit services, we apply our client care standards and monitor performance against established key performance indicators. Progress is routinely overseen by the Head of Internal Audit and reported through each client's progress and annual report.

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 following a review and would be happy to complete a short feedback survey, please contact your RSM client manager or email admin.south.rm@rsmuk.com.

Further information

Mark Jones

RSM Head of Internal Audit

mark.jones@rsmuk.com

Emma Griffiths

Risk and Governance Technical

emma.griffiths@rsmuk.com

The UK group of companies and LLPs trading as RSM is a member of the RSM network. RSM is the trading name used by the members of the RSM network. Each member of the RSM network is an independent accounting and consulting firm each of which practises in its own right. The RSM network is not itself a separate legal entity of any description in any jurisdiction. The RSM network is administered by RSM International Limited, a company registered in England and Wales (company number 4040598) whose registered office is at 200 Aldersgate Street, Upper Ground Floor South, London EC1A 4HD. The brand and trademark RSM and other intellectual property rights used by members of the network are owned by RSM International Association, an association governed by article 60 et seq of the Civil Code of Switzerland whose seat is in Zug.

RSM UK Corporate Finance LLP, RSM UK Restructuring Advisory LLP, RSM UK Risk Assurance Services LLP, RSM UK Tax and Advisory Services LLP, RSM UK Audit LLP, RSM UK Consulting LLP, and RSM UK Tax and Accounting Limited are not authorised under the Financial Services and Markets Act 2000 but we are able in certain circumstances to offer a limited range of investment services because we are licensed by the Institute of Chartered Accountants in England and Wales. We can provide these investment services if they are an incidental part of the professional services we have been engaged to provide. RSM UK Legal LLP is authorised and regulated by the Solicitors Regulation Authority, reference number 626317, to undertake reserved and non-reserved legal activities. It is not authorised under the Financial Services and Markets Act 2000 but is able in certain circumstances to offer a limited range of investment services because it is authorised and regulated by the Solicitors Regulation Authority and may provide investment services if they are an incidental part of the professional services that it has been engaged to provide. Whilst every effort has been made to ensure accuracy, information contained in this communication may not be comprehensive and recipients should not act upon it without seeking professional advice.

External Quality Assessment

June 2026

Purpose and regulatory requirements

RSM UK operates in accordance with the Global Internal Audit Standards, as issued by The Institute of Internal Auditors (IIA). The standards require internal audit to undertake an External Quality Assessment (EQA) at least once every five years. RSM last commissioned an external independent review of its internal audit services in 2021 where we achieved “generally conforms” the highest standard awarded. Our next EQA is scheduled to commence in October 2026.

An EQA provides independent, objective assurance that our internal audit services are delivered in conformance with professional standards and leading practice. The EQA assesses quality, effectiveness and consistency to provide assurance that internal audit continues to support the governance, risk management and internal control needs of our clients. The EQA complements, but does not replace, our internal quality processes.

Since our last EQA, the IIA has issued new standards, effective from January 2025. The new Global Internal Audit Standard 8.4 states that:

“The chief audit executive must develop a plan for an external quality assessment and discuss the plan with the board. The external assessment must be performed at least once every five years by a qualified, independent assessor or assessment team.”

This briefing summarises our approach to EQA and is intended to support discussions with the board / audit committee and senior management.

Multi-client providers of internal audit

RSM delivers outsourced internal audit services to a wide range of clients across the public, private, not for profit, and financial services sectors. As such, RSM is classified as a multi-client provider (MCP).

The Global Internal Audit Standards (GIAS) place enhanced responsibilities on the Chief Audit Executive (CAE). Many of the requirements assume the CAE, often referred to as the Head of Internal Audit (HoIA), has the organisational standing, access, and influence typically associated with an employee, in an in-house role.

The standards elevate the role of internal audit and strengthen requirements for effective Quality Assurance and Improvement Programmes (QAIP), an approach already embedded into our processes and operating model. However, the Essential Conditions in Domain III: Governing the Internal Audit Function, introduce specific responsibilities for the board / audit committee and senior management needed for internal audit to operate effectively. These responsibilities are outside of the control of an MCP and the arrangements will vary between organisations. There are also contractual confidentiality matters to consider and the potential for unplanned costs not factored into existing contracts.

The Chartered Institute of Internal Auditors (Chartered IIA) recognises that the GIAS introduce practical challenges for MCPs delivering outsourced internal audit services, particularly in relation to the Essential Conditions. These considerations must be reflected in the approach to EQA.

Global Internal Audit Standards: Five Domains

Domain I

- Purpose of Internal Auditing

Domain II

- Ethics and Professionalism

Domain III

- Governing the Internal Audit Function

Domain IV

- Managing the Internal Audit Function

Domain V

- Performing Internal Audit Services

Our chosen approach

Chartered IIA guidance acknowledges that EQA approaches for MCPs should be proportionate and tailored in scope, recognising that it is not feasible to fully assess all GIAS requirements at the service provider level. Our approach to EQA follows guidance from the Chartered IIA for MCPs.

- We will commission an “external assessor to perform a review of the design of the arrangements in place to meet the GIAS.” The assessment will focus on our internal audit methodology, processes and the overall assurance on conformance will be limited to whether our arrangements are designed, in general, to meet the requirements of GIAS. The EQA will cover all 15 Principles, and 52 Standards across the Domains of the GIAS, from a design perspective.
- Our EQA will review the design of our arrangements to meet the requirements of the UK Public Sector Application Note.
- To review our alignment with the Chartered IIA Internal Audit Code of Practice and for clients that have an individual audit plan exceeding 500 days the EQA will encompass file sampling and client interviews.
- Following the assessment, we will receive detailed feedback and will share a high-level summary statement of the results with clients. Where our arrangements are assessed as designed to achieve conformance with the standards, it should be noted that for “Domain III [Governing the Internal Audit Function] the overall achievement remains dependent on the arrangements in place for each client.”

QAIP and next steps

We have a mature QAIP, encompassing internal assessments undertaken by our Quality Assurance Department, periodic self-assessments, clear performance metrics and regular reporting. Undertaking an EQA demonstrates our continued commitment to quality, professional standards, and continual improvement. Our approach is proportionate, aligned to the standards and Chartered IIA guidance for MCPs. It is tailored to the scale of the service we provide, ensuring the scope and form of the EQA remain risk-based, while providing appropriate independent assurance to stakeholders.

We will appoint an external independent, qualified assessor through a competitive tender process during the summer. To discuss EQAs further or our approach in more detail, please contact your Head of Internal Audit.

Further information

- ❖ Chartered Institute of Internal Auditors “External Quality Assessment (EQA) – multi client providers”
- ❖ RSM “Global Internal Audit Standards, Key Stakeholder Requirements”
- ❖ RSM “Quality Assurance and Improvement Programme”
- ❖ For copies of RSM briefings please speak to your usual RSM internal audit contact.

Nick Atkinson

RSM Head of Internal Audit

nick.atkinson@rsmuk.com

Emma Griffiths

Risk and Governance Technical

technical.consulting@rsmuk.com

The UK group of companies and LLPs trading as RSM is a member of the RSM network. RSM is the trading name used by the members of the RSM network. Each member of the RSM network is an independent accounting and consulting firm each of which practises in its own right. The RSM network is not itself a separate legal entity of any description in any jurisdiction. The RSM network is administered by RSM International Limited, a company registered in England and Wales (company number 4040598) whose registered office is at 200 Aldersgate Street, Upper Ground Floor South, London EC1A 4HD. The brand and trademark RSM and other intellectual property rights used by members of the network are owned by RSM International Association, an association governed by article 60 et seq of the Civil Code of Switzerland whose seat is in Zug.

RSM UK Corporate Finance LLP, RSM UK Restructuring Advisory LLP, RSM UK Risk Assurance Services LLP, RSM UK Tax and Advisory Services LLP, RSM UK Audit LLP, RSM UK Consulting LLP, and RSM UK Tax and Accounting Limited are not authorised under the Financial Services and Markets Act 2000 but we are able in certain circumstances to offer a limited range of investment services because we are licensed by the Institute of Chartered Accountants in England and Wales. We can provide these investment services if they are an incidental part of the professional services we have been engaged to provide. RSM UK Legal LLP is authorised and regulated by the Solicitors Regulation Authority, reference number 626317, to undertake reserved and non-reserved legal activities. It is not authorised under the Financial Services and Markets Act 2000 but is able in certain circumstances to offer a limited range of investment services because it is authorised and regulated by the Solicitors Regulation Authority and may provide investment services if they are an incidental part of the professional services that it has been engaged to provide. Whilst every effort has been made to ensure accuracy, information contained in this communication may not be comprehensive and recipients should not act upon it without seeking professional advice.