



STAFFORDSHIRE FIRE & RESCUE SERVICE

Internal Audit Progress Report

26 June 2025

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KEY MESSAGES

The internal audit plan for 2025/26 was approved by the ETAP at the 25 February 2025 meeting. This report provides an update on progress against the 2025/26 plan and the 2024/25 plan, and summarises the results of our work to date.



2024/25:

We have issued the following three final reports, relating to the 2024/25 internal audit plan since the previous ETAP meeting in February 2025 (this concludes the 2024/25 plan):

- Capital
- Key Finance Controls – Accounts Payable and Accounts Receivable
- Follow Up

[To note]

2025/26:

Two reviews in respect of the 2025/26 plan are currently in progress, these being Rope Rescue Services and Insurance.

Details of the progress made against the internal audit plan are included at Appendix A. **[To note]**

Client Briefings:

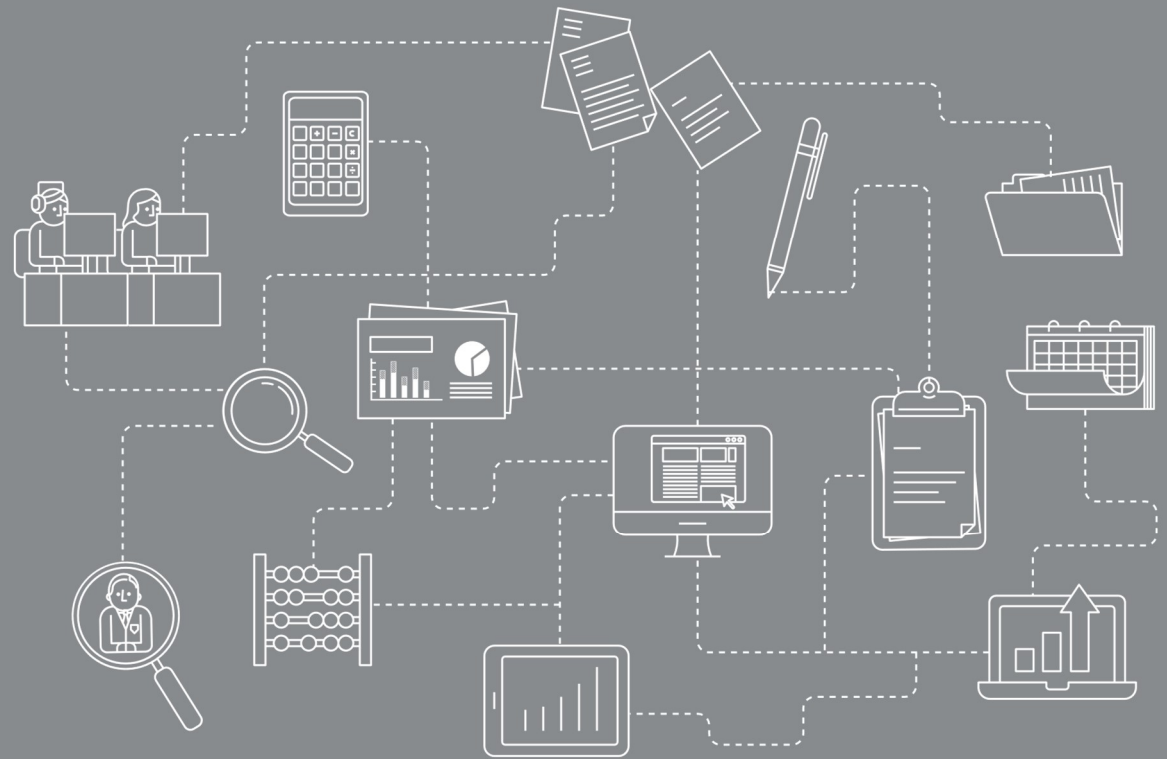
Since the last ETAP meeting in February 2025, we have issued the following newsletters and briefing papers:

- Emerging Risk Radar – Spring 2025
- RSM's Quality Assurance and Improvement Programme
- Emergency Services Briefing – May 2025

[To note]

Final Reports

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1. FINAL REPORTS

1.1 Summary of 2024/25 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
Capital Framework Our review has found that the Service has a well deisgned control framework in place for the management of capital which has evolved since it was introduced. This includes a clear and detailed Capital Authorisation Tracker, clear approval limits and detailed reporting through the governance structure. However as these changes take place, it is important that the Service ensures policies and procedures remain up to date to avoid ambiguity. Whilst there has been slippage on the programme for 2024/25, this has been clearly reported through the governance structure.	Substantial Assurance	0	1	0
Key Finance Controls – Accounts Payable and Accounts Receivable Overall, there is an appropriate control framework in place for the operational management of the Finance system. Areas of improvement have been noted in relation to supplier amendments and access controls; which has resulted in the agreement of two 'medium' and seven 'low' priority management actions.. One improvement has been highlighted in relation to the setting up of new suppliers.	Reasonable Assurance	7	2	0
Follow Up Taking account of the issues identified in the report, in our opinion Staffordshire Fire and Rescue Services has demonstrated reasonable progress in implementing agreed management actions. We confirmed that out of the two high actions reviewed, one had been implemented with the remaining one in progress as there were still some elements of the ICT Patching and Vulnerability policy requiring updating and the work on implementing CrowdStrike has not yet been completed. For the eight medium actions reviewed, six have been completed, with two being in progress. For the low actions, one had been implemented and three were in progress.	Advisory	3	3	0

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

Theme	Low	Medium	High
Design of the control framework	4	3	1
Policies and / or procedures	3	0	1
Non-compliance with policies / procedures	5	5	0
Poor record keeping	1	2	0
Total	13	10	2

Appendices

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

Those being presented to this meeting are highlighted in bold below

Assignment	Status / Opinion issued	Actions agreed			Target ETAP (as per original IA plan and revised per change control*)	Actual ETAP
		L	M	H		
2024/25						
Procurement (1/24.25)	Final Report - Substantial Assurance	1	1	0	September 2024	September 2024
Protection Activity (2.24/25)	Final Report - Reasonable Assurance	1	2	0	December 2024 (now September 2024)	September 2024
IT- Cyber Risk Management	Final Report – Partial Assurance	2	4	2	September 2024 (now December 2024)	December 2024
HR - Absence Management	Final Report - Substantial Assurance	1	1	0	December 2024	December 2024
Sustainability Strategy	Final Report – Advisory	4	14	9	B/fwd from 23/24 Audit Plan	December 2024
Capital Framework	Final Report - Substantial Assurance	0	1	0	March 2025	June 2025
Key Financial Controls	Final Report - Reasonable Assurance	7	2	0	June 2025	June 2025
Follow Up	Final Report – Advisory	3	3	0	June 2025	June 2025

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

Those being presented to this meeting are highlighted in bold below

Assignment	Status / Opinion issued	Actions agreed			Target ETAP	Actual ETAP
		L	M	H		
2025/26						
Rope Rescue Services	Fieldwork In Progress				September 2025	
Insurance	Fieldwork In Progress				September 2025	
Key Financial Controls	Proposed commencement date 22 September 2025				December 2025	
Payroll	Proposed commencement date 6 October 2025				December 2025	
Fleet Management	Proposed commencement date 2 February 2026				May 2026	
Follow Up	Proposed commencement date 12 January 2026				March 2026	

APPENDIX C: OTHER MATTERS

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

Since the 2025/26 plan was approved, we have been requested to replace the review of the Civil Contingencies Unit with a review of Rope Rescue Services.

Annual Opinions – 2024/25 & 2025/26

2024/25 – Our annual report, which includes our year end opinion is included as a separate agenda item. We have issued a positive opinion on risk management, governance and internal control arrangements in 2024/25.

2025/26 - The ETAP should note that the assurances given in our audit assignments are included within our Annual Assurance report. In particular, the ETAP should note any negative assurance opinions and how these may impact both our Head of Internal Audit Opinions, and your annual report. We will provide further updates as the plan progresses.

Information and briefings

Since the last ETAP meeting, we have issued the following briefing papers:

Emerging Risk Radar – Spring 2025 - We received 129 survey responses from board members across all industries/sectors as well as drawing on our current emerging risk knowledge in relation to “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 paper shares the results of that survey.

RSM's Quality Assurance and Improvement Programme - The Global Internal Audit Standards effective from 9 January 2025 requires internal audit to have in place a quality assurance and improvement programme (QAIP) including internal and external assessments. RSM UK Risk Assurance Services LLP is committed to meeting and going beyond the standards to provide quality internal audit services to our clients. In this paper, we share the outcomes of our QAIP, in a year where we have transitioned to the new Standards.

Emergency Services Briefing – May 2025 - In this edition of our news briefing, we draw attention to some of the key developments and publications in the sector, including significant updates from His Majesty's Inspectorate of Constabulary and Fire and Rescue Services (HMICFRS) in relation to inspection programmes and frameworks. We also cover updates on fire safety governance, the ongoing challenges of cladding remediation, and the National Fire Chiefs Council's (NFCC) role in international fire safety efforts

[To note]

Quality assurance and continual improvement

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

Post assignment surveys

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

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

Our report is prepared solely for the confidential use of Staffordshire Fire & Rescue Services, and solely for the purposes set out herein. This report should not therefore be regarded as suitable to be used or relied on by any other party wishing to acquire any rights from RSM UK Risk Assurance Services LLP for any purpose or in any context. Any third party which obtains access to this report or a copy and chooses to rely on it (or any part of it) will do so at its own risk. To the fullest extent permitted by law, RSM UK Risk Assurance Services LLP will accept no responsibility or liability in respect of this report to any other party and shall not be liable for any loss, damage or expense of whatsoever nature which is caused by any person's reliance on representations in this report.

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

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

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