



STAFFORDSHIRE FIRE & RESCUE SERVICE

Absence Management – Governance and Data Validation

Internal audit report: 2.20/21

Item 4 (iii)

Final

19 October 2020

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1. EXECUTIVE SUMMARY

With the use of secure portals for the transfer of information, and through electronic communication means, remote working has meant that we have been able to complete our audit and provide you with the assurances you require. It is these exceptional circumstances which mean that 100 per cent of our audit has been conducted remotely. Based on the information provided by the Service, we have been able to sample test the control framework.

Why we completed this audit

A review of Absence Management – Governance and Data Validation was undertaken at Staffordshire Fire & Rescue Services (the Service) as part of the approved internal audit periodic plan for 2020/21.

The aim of the review was for service to take assurance that staff absences are being managed effectively, in line with established Policies and in accordance with the Collaboration Agreement in place between the Service and Staffordshire Police. Effective absence management will help to ensure that disruption to the Service is minimised and staff are appropriately supported from a well-being perspective during their period of absence and upon their return to work.

Background

A Collaboration Agreement is in place between the Service and Staffordshire Police in relation to providing an HR shared service including absence management for staff members within the Service. The Agreement was effective from June 2019 and covers all core HR functions. The HR Business Partner is the key allocated lead for HR related matters within the Service and reports to the HR Strategic Lead and Head of People Services.

Absences are categorised as either 'short-term' (less than 28 days) or 'long-term' (in excess of 28 days) and are managed accordingly in line with the Service's Attendance Management (Sickness) Policy. Additionally, set trigger points have been put in place by the Service to identify any staff members with persistent or intermittent short-term absences.

Upon returning to work following an absence period, all staff members are required to undertake a return to work interview with their respective Line Manager. Where staff members are returning to work after a prolonged absence period and cannot undertake their normal roles and responsibilities, an assessment is completed, and modified duties are allocated to support the individuals return to work.

Performance figures in relation to absences across the Service are reported to the Performance and Assurance Board (PAB) on a quarterly basis. The Board is accountable to the Staffordshire Commissioner for reporting on the strategic and operational performance management of the Service. For the period of April, May and June 2020, the Service reported a total loss of 1803 working days for wholetime, on-call and support staff members. Upon review of an absence report from the FireWatch System, it was noted that the System had logged 1806.6 Working Days Lost for the same three-month period.

Of the 1806.6 of lost days, 249.1 days (13.8%) of this was short term leave and 1557.5 days (86.2%) of this was long term leave. The top 5 stations in terms of leave and their split between short term and long term are:

- 1. Service Headquarters (34.6 short term / 365 long term / 399.6 total);
- 2. Rugeley (1 short term / 214 long term / 215 total);
- 3. Newcastle (24.5 short term / 111 long term / 135.5 total);
- 4. Loggerheads (120 long term / 120 total); and
- 5. Hanley (27 short term / 92.5 long term / 119.5 total).

Furthermore, as part of our review, we analysed the extract provided to identify the impact of COVID-19 on sickness absences that have occurred since 1 April 2020 to date. In summary, as mentioned above, our analysis identified that 1806.6 days have been taken as sickness leave since 1 April 2020 across the Service, with 131 days (7.25%) of this being due to COVID-19. We noted that there have been 24 instances of sickness absence due to COVID-19, with 23 symptomatic absences and one confirmed case of COVID-19 which resulted in a long-term absence. Further details of our analysis can be found in Appendix B.

The most recent benchmarking figures available across the fire service (April to September 2019) list Staffordshire as the 32nd-highest (of 39 services) for percentage of total working days lost to sickness per wholetime firefighter (3.11 per cent) and 25th-highest (of 39 services) for support staff (2.36 per cent).

A Shared Services Operational Management Group (SSOMG) has recently been set up and met for the its first meeting in July 2020. The Group is responsible for the oversight and performance monitoring of the agreed shared services in place between the organisations including HR. Any continuous performance related issues are escalated by the Group to the Strategic Governance Board – Collaboration for review.

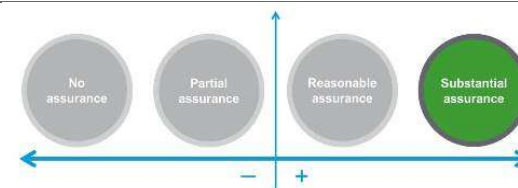
Conclusion

Whilst an adequate control framework is in place for governing Absence Management from a design perspective, our testing has identified that controls are not always consistently applied.

Areas of improvements have been noted which has resulted in the agreement of **one medium** and **four low** priority management actions.

Internal audit opinion:

Taking account of the issues identified, the Authority can take **substantial assurance** that the controls upon which the Service relies to manage the identified area(s) are suitably designed, consistently applied and operating effectively.



Key findings

We identified the following exceptions with the Service's established control framework resulting in three medium and six low priority actions:



The Service has an Attendance Management (Sickness) Policy in place. The aim of the Policy is to provide procedural guidance to support staff and assist in the management of sickness absence. Through review of the Policy it was noted that the document does not detail set timeframes for completion of key documentation or stages such as Sickness Absence Self Certification Forms and Return to Work Interview Forms. **(Low)**



Through testing a sample of 10 short-term absence cases, one instance was noted where a Self-Certification Form was signed and dated 93 days after the staff members return to work date. On further investigation it was established that this was due to the original Form being misplaced, and therefore had to be completed again at a later date. **(Low)**



Through testing a sample of absence cases, some exceptions were noted regarding updating of the FireWatch system, supporting documentation and the timing of the tasks being completed. There is a need to provide refresher training to Management regarding the expectations and for the Service to have oversight to ensure tasks are consistently being completed. **(Medium)**



For the information presented to PAB, we compared to other services, and have highlighted some additional data and content that could enhance the information presented. **(Low)**



Through review of the PAB Terms of Reference (ToR) it was confirmed that the ToR document had been last updated in July 2018 and had surpassed its set annual review date. However, as part of our Governance audit for the Staffordshire Commissioner, it was noted that for all Terms of Reference the review date has passed. The original review date of the documents tied in with the planned election of the Commissioner in May 2020. Clearly, this did not take place and it was agreed by the Board to update the TOR following the election of the Commissioner in May 2021. As such we have not included a management action in this report.



Absence performance figures were reviewed for the month of April, May and June 2020 which were reported to the PAB in July 2020. A discrepancy of three lost working days were noted between the reported figures and the absence data contained within the FireWatch System. **(Low)**

Our audit review identified that the following controls are suitably designed, consistently applied and are operating effectively:



A Collaboration Agreement (which is signed by both parties) is in place between the Service and Staffordshire Police in relation to providing a HR shared service including absence management for staff members within the Service. The Agreement was entered into in June 2019 and clearly details the roles and responsibilities for both parties.



There is a Shared Services Operational Management Group (SSOMG) in place which is chaired by the Director of People and Resources. The Group has recently been set up and its first meeting was in July 2020. The Group is responsible for the oversight and performance monitoring of the agreed shared services between the organisations such as HR, Communications, Procurement, Finance, and Estates. Key service measures are in place for the HR Shared Service and at the first meeting in July an update was provided documenting current progress against each of the measures. The update confirmed that performance was in line with the measures agreed.



An Absence Management Checklist is completed by the HR Department for all staff members who are absent from work. The Checklist includes key information such as dates of absence, persistent absence triggers, Fit Notes, return to work and modified duties.



Long term absence cases are monitored on a regular basis to ensure they are being managed effectively by the Service. During each monitoring review, the Service will consider the current support in place and ensure this is still sufficient, as well as reviewing the current sick pay entitlement position.

2. DETAILED FINDINGS AND ACTIONS

This report has been prepared by exception. Therefore, we have included in this section, only those areas of weakness in control or examples of lapses in control identified from our testing and not the outcome of all internal audit testing undertaken.

| Risk: S1 – Loss/unavailability of employees within Staffordshire Fire & Rescue Service | | | | |
|--|---|----------------------------------|-----------------|------------------|
| Control | <p>The Service has an Attendance Management (Sickness) Policy in place. The aim of the Policy is to provide procedural guidance to support staff and assist in the management of sickness absence. The Policy acts as a central reference point for all attendance related issues.</p> <p>The Policy is subject to regular review and is easily accessible to all staff members via the Organisation's local intranet.</p> | Assessment: | | |
| | | Design | | ✓ |
| | | Compliance | | × |
| Findings / Implications | <p>The Attendance Management (Sickness) Policy was obtained and reviewed. The Policy is located on the local intranet and is easily accessible to staff members. The Policy was found to have been maintained up to date and was last reviewed in September 2019.</p> <p>However, through review of the Policy we noted that the document does not detail set timeframes for completing key documents such as Sickness Absence Self Certification Forms and Return to Work Interview Forms. Through a benchmarking exercise completed with other policies within the sector it was noted that best practice would be to include set timeframes for when key processes within the absence management process should be completed.</p> <p>Without set timeframes in place for the completion of key absence documents, there is a risk that documents will not be completed in a timely manner and reporting of absence could be affected if cases are recorded as open/ongoing if in reality the absence has ended and the employee has returned to work but the documentation has not been submitted.</p> | | | |
| Management Action 1 | The Attendance Management (Sickness) Policy will be reviewed and updated to include set timeframes for the completion of key documents such as Sickness Absence Self Certification Forms and Return to Work Interview Forms. | Responsible Owner: | Date: | Priority: |
| | | Human Resources Business Partner | 31 October 2020 | Low |
| Risk: S1 – Loss/unavailability of employees within Staffordshire Fire & Rescue Service | | | | |
| Control | For periods of absence up to seven calendar days, staff members must complete a Sickness Absence Self Certification Form (available on the Service's local intranet) as soon as they return to work and discuss this with their Line Manager upon their return to work. The completed Form is then forwarded to the HR Department. | Assessment: | | |
| | | Design | | ✓ |
| | | Compliance | | × |

Risk: S1 – Loss/unavailability of employees within Staffordshire Fire & Rescue Service

Findings / Implications

A sample of 10 short-term absence cases were selected and tested. We confirmed in all 10 cases that an Absence Self Certification Form was completed, signed and dated by both the relevant staff member and Line Manager upon the staff members return to work. Additionally, in all instances, the information recorded within the Self Certification Forms were confirmed to the data recorded on the Firewatch System.

Nine instances were noted where the Self Certification Forms had been fully signed off in a timely manner (say within five working days) following the staff members return to work.

However, an instance was noted where a Self Certification Form was signed and dated 93 days after the staff members return to work date. On further investigation it was established that this was due to the original Form being misplaced, and therefore had to be completed again at a later date.

If Sickness Absence Self Certification Forms are not completed in a timely manner by staff members following their return to work, there is a risk that the reasons for the staff members absence will not be known and any resulting follow-up actions by HR may be delayed.

Management Action 2

HR will monitor the completion of Absence Self Certification Forms for all short-term absences. Any Forms not completed within five working days will be chased up with the relevant employee.

Responsible Owner:

Human Resources Business Partner

Date:

31 October 2020

Priority:

Low

Risk: S1 – Loss/unavailability of employees within Staffordshire Fire & Rescue Service

Control

If an absence continues beyond seven calendar days, the staff member is required to provide a Med 3 Fit Note from their GP.

The Fit Note is effective from the eighth day of absence until the staff member returns to work.

Assessment:

Design

✓

Compliance

×

Findings / Implications

A sample of 10 long-term absence cases were selected and tested. In all 10 instances a Med 3 Fit Note was found to have been maintained on file and were applicable from the eighth day of absence. However, one instance was noted where a revised Fit Note had been received by the Service, but the FireWatch System had not been updated to reflect the extended absence period.

If Fit Note information is not accurately recorded on the FireWatch System, there is an increased risk that absences will not be effectively managed in line with policy requirements.

| | | | | |
|----------------------------|---|---|---------------------------------|----------------------------|
| Management Action 3 | <p>Refresher training will be provided to all Managers within the Service regarding the inputting of staff absences within the FireWatch System. This will include;</p> <ul style="list-style-type: none"> - Fit Note absence periods being correctly recorded and input in a timely manner - Return to Work interviews and corresponding Forms being completed in a timely manner (within five working days) upon staff members return to work - Recording of single absence periods <p>Additionally, HR will periodically perform a sample test of Fit Notes and Return to Work Interview Forms to the System to ensure they have been recorded correctly and maintained up to date.</p> | Responsible Owner: Human Resources Business Partner | Date: 31 October 2020 | Priority: Medium |
|----------------------------|---|---|---------------------------------|----------------------------|

Risk: S1 – Loss/unavailability of employees within Staffordshire Fire & Rescue Service

| | | |
|--------------------------------|--|--|
| Control | Upon a staff member returning to work from an absence period, their respective Line Manager will complete a Return to Work Interview Form and send the completed Form to the HR Department. | Assessment: Design ✓ Compliance × |
| Findings / Implications | <p>A sample of 10 short-term and 10 long-term absences cases were selected and tested.</p> <p>Eight instances were noted where a Return to Work Interview Form had been completed within a timely manner (say five working days) of the staff members returning to work. A further six instances were noted where a Return to Work Interview Form had not been completed by the Service as the relevant staff members had not yet returned back to work at the time of audit.</p> <p>However, in the remaining six instances it was noted that a Return to Work Interview Form had not been completed in a timely manner following the staff members return to work. Excessive delays of 136, 93, 58, 30 and 21 days were noted.</p> <p>Through further investigation it was noted that the staff members had returned to work on modified duties and a return to work interview was not completed until the staff member had returned to their full operational duties.</p> <p>Where return to work interviews are not conducted in a timely manner, there is an increased risk that any issues resulting from the absence, or any additional support required may not be identified immediately, potentially leading to further absence periods.</p> | |
| Management Action | Refer to Management Action 3 | |

Risk: S1 – Loss/unavailability of employees within Staffordshire Fire & Rescue Service

| | | |
|--------------------------------|---|---|
| Control | <p>The Service monitors persistent or intermittent short-term absences which fall within one of the following categories:</p> <ul style="list-style-type: none"> • Absences totalling eight days in a rolling 12-month period; or • Three periods of absence in a rolling 12-month period; or • Six days or two periods in a rolling six-month period; or • A mixture or pattern of absence that gives cause for concern. <p>If a staff member meets one of the above trigger points, then a discussion is held with their Line Manager regarding the absences and includes explanation for the pattern or level of absence and any potential required action to help or support the employee. A formal record of the discussion is maintained within the staff member's personnel file.</p> | <p>Assessment:</p> <p>Design ✓</p> <p>Compliance ×</p> |
| Findings / Implications | <p>A sample of 15 staff members who had reached a persistent or intermittent short-term absence trigger within the last 12 months were selected and tested.</p> <ul style="list-style-type: none"> • Two instances were noted where the absence was still on-going and therefore the trigger had yet to be followed up at the time of audit. • A further two instances were noted where the persistent or intermittent short-term absence trigger was reached following a period of absence related to Covid-19 symptoms and therefore further follow-up was not required. • In six instances we confirmed that the trigger had been followed up by the relevant staff member's Line Manager upon their return to work and evidence of the discussion had been maintained on file. No further action was taken in the six instances. • Five instances were noted where the staff members had not reached the persistent or intermittent short-term absence trigger point despite having three persistent absences recorded on the FireWatch System. In all five instances, the relevant Line Managers had recorded a single absence period within multiple entries on the FireWatch System which had resulted in the staff members being incorrectly identified as reaching the trigger point, as part of our sample. • Although the identified triggers as part of the sample had not been actioned by HR or impacted on reported absence figures, it is recommended that single absence periods are not recorded as multiple entries to enhance data clarity within the System. <p>The Service has issued a reminder to the identified staff members' Line Managers to ensure a single period of absence is not recorded via multiple entries within the System.</p> <p>If absence data is not correctly recorded within the FireWatch System and single absence periods are recorded via multiple entries, there is a risk of staff members being falsely identified as reaching a persistent or intermittent short-term absence trigger.</p> | |
| Management Action | <p>Refer to Management Action 3</p> | |

Risk: S1 – Loss/unavailability of employees within Staffordshire Fire & Rescue Service

| | | |
|--------------------------------|---|---|
| Control | <p>The PAB is accountable to the Staffordshire Commissioner for reporting on the strategic and operational performance management of the Service. Meetings are held quarterly and are chaired by the Commissioner.</p> <p>Performance reports are presented at each meeting which includes a breakdown of absences across the Service.</p> | <p>Assessment:</p> <p>Design ✓</p> <p>Compliance ×</p> |
| Findings / Implications | <p>Absence figures are reported to the PAB in the following format:</p> <ul style="list-style-type: none"> • Working Days Lost for Sickness Types; • Working Days Lost for Wholetime Staff Members; • Working Days Lost for On-Call Staff Members; and • Working Days Lost for Support Staff Members. <p>A HR performance update which included absence data was provided to the PAB in March 2020 (covering the period of October, November and December 2019) and July 2020 (covering the period of April, May and June 2020).</p> <p>It was noted that HR absence performance figures for the period covering January and February 2020 had not been reported to the PAB at the time of audit. However, in further discussion it was established that the PAB was cancelled in January and there was no PAB in February but there was a Police, Fire & Crime Panel Workshop on 3 February instead, which focussed on workforce numbers.</p> <p>As part of the audit we compared the content of the performance report to other services and noted that others routinely provide trend analysis, split the sickness between short and long term sickness and record shifts lost as well as days lost. Potentially recording shifts lost provides for a better measure of impact to the service. In addition, there may be merit in highlighting overtime payments (if they are broken down into sickness cover) to provide for an accurate cost of overtime payments as a result of sickness absence.</p> <p>Through review of the PAB Terms of Reference (ToR) it was confirmed that the ToR document had been last updated in July 2018 and had surpassed its set annual review date. However, as part of our Governance audit for the Staffordshire Commissioner, it was noted that for all Terms of Reference the review date has passed. The original review date of the documents tied in with the planned election of the Commissioner in May 2020. Clearly, this did not take place and it was agreed by the Board to update the TOR following the election of the Commissioner in May 2021. As such we have not included a management action at this time.</p> | |
| Management Action 4 | We will consider the content of the performance report and consider introducing further measures as highlighted. | <p>Responsible Owner: Human Resources Business Partner</p> <p>Date: 31 October 2020</p> <p>Priority: Low</p> |

Risk: S1 – Loss/unavailability of employees within Staffordshire Fire & Rescue Service

| | | | | |
|-------------------------|---|----------------------------------|-----------------|-----------|
| Control | The HR Department record the following monthly performance figures in relation to absence management within the Service: <ul style="list-style-type: none">Working Days Lost for Wholetime Staff Members;Working Days Lost for On-Call Staff Members; andWorking Days Lost for Support Staff Members. All absence figures are recorded within the FireWatch System. | Assessment: | | |
| | | Design | ✓ | |
| | | Compliance | × | |
| Findings / Implications | Working Days Lost performance figures are monitored on a monthly basis by the Human Resources Business Partner and reported to the PAB on a quarterly basis. | | | |
| | Performance figures were reviewed for the month of April, May and June 2020 which were reported to the PAB in July 2020. It was established that 1803.6 Working Days Lost were reported to the Board for the three-month period. However, upon review of an absence report from the FireWatch System, it was noted that the System had logged 1806.6 Working Days Lost for the same three-month period. | | | |
| | Through discussion with the Human Resources Business Partner it was noted that the discrepancy may have been due to the additional three absence days being logged on to the Firewatch System retrospectively, after the original reported data had been obtained from the System. | | | |
| | The original report from the system which the reported performance figures were obtained from could not be provided at the time of audit, and therefore it was not possible to confirm the cause of the identified discrepancy. | | | |
| | If absence days are not logged on to the FireWatch System in a timely manner after the point of occurrence, there is a risk that the data will be added retrospectively to the System and that reported quarterly absence performance figures will not be accurate. | | | |
| Management Action 5 | Supporting documentation for reported absence performance figures will be maintained on file for review in the event of query or dispute. | Responsible Owner: | Date: | Priority: |
| | | Human Resources Business Partner | 31 October 2020 | Low |

APPENDIX A: CATEGORISATION OF FINDINGS

Categorisation of internal audit findings

| Priority | Definition |
|----------|--|
| Low | There is scope for enhancing control or improving efficiency and quality. |
| Medium | Timely management attention is necessary. This is an internal control risk management issue that could lead to: Financial losses which could affect the effective function of a department, loss of controls or process being audited or possible reputational damage, negative publicity in local or regional media. |
| High | Immediate management attention is necessary. This is a serious internal control or risk management issue that may lead to: Substantial losses, violation of corporate strategies, policies or values, reputational damage, negative publicity in national or international media or adverse regulatory impact, such as loss of operating licences or material fines. |

The following table highlights the number and categories of management actions made as a result of this audit.

| Risk | Control design not effective* | | Non Compliance with controls* | | Agreed management actions | | |
|--|-------------------------------|------|-------------------------------|------|---------------------------|----------|----------|
| | | | | | Low | Medium | High |
| S1 – Loss/unavailability of employees within Staffordshire Fire & Rescue Service | 0 | (11) | 5 | (11) | 4 | 1 | 0 |
| Total | | | | | 4 | 1 | 0 |

* Shows the number of controls not adequately designed or not complied with. The number in brackets represents the total number of controls reviewed in this area.

APPENDIX B: DATA ANALYTICS

The following is a summary of findings from our analytical work.

Test 1: Trend Analysis on Sickness Absence Data

Criteria: To analyse the data provided on sickness absences to identify any potential trends in sickness.

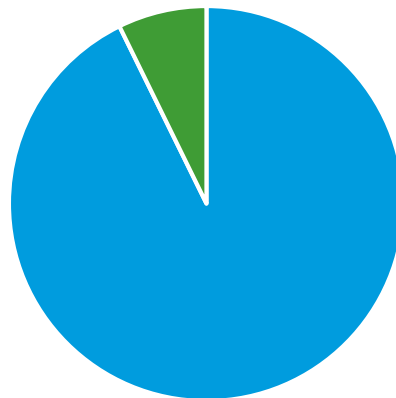
Source Data / Reports: System generated report of sickness absences from Staffordshire Fire & Rescue Services

Period Covered: 1 April 2020 to 30 June 2020

Testing Undertaken: Analysis of the data provided to review any potential trends in sickness. Review of reasons for sickness against COVID-19 to identify any potential trends in transmission.

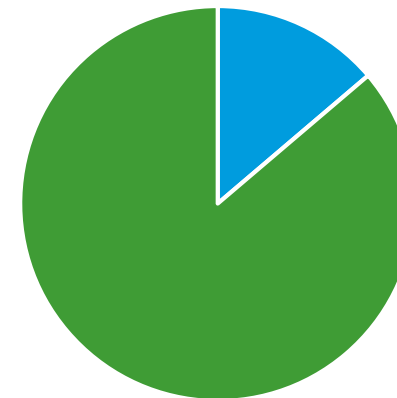
Results:

Number of Days Lost (Overall)



■ Not COVID-19 related ■ COVID-19 related

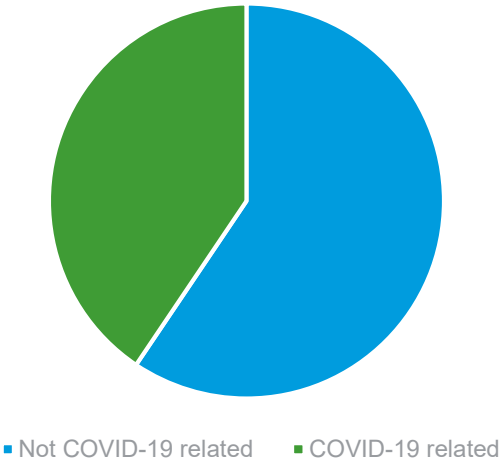
Number of Days Lost (Overall)



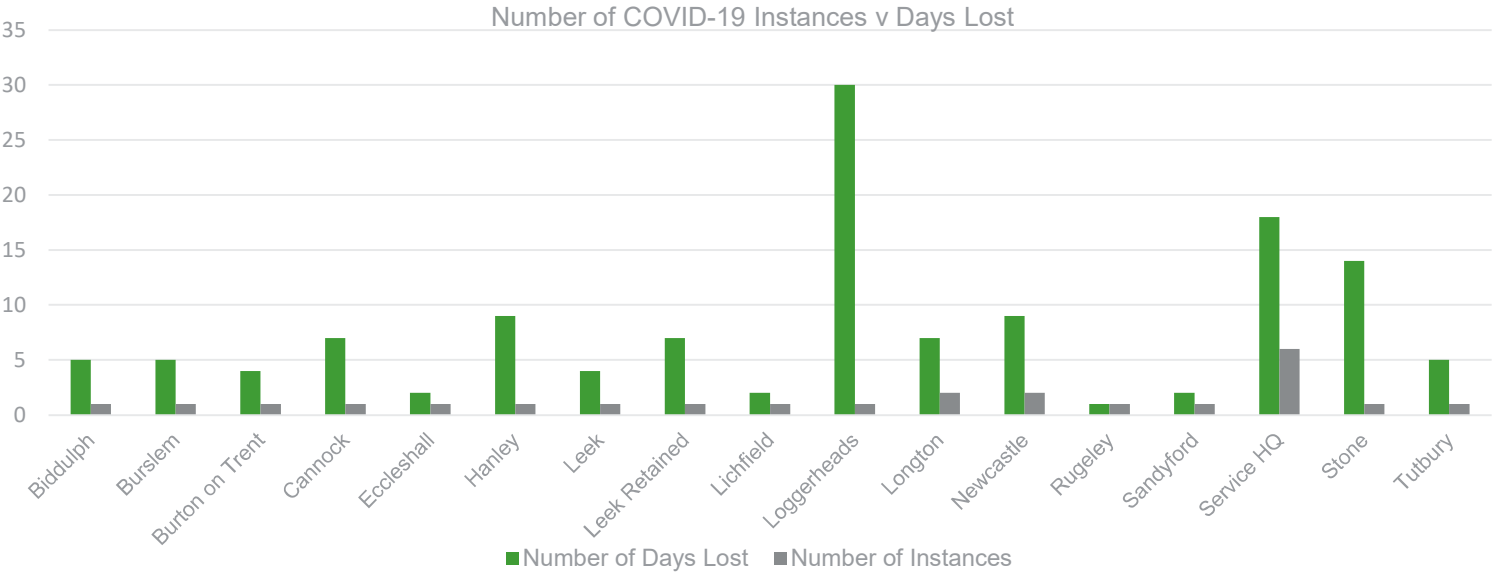
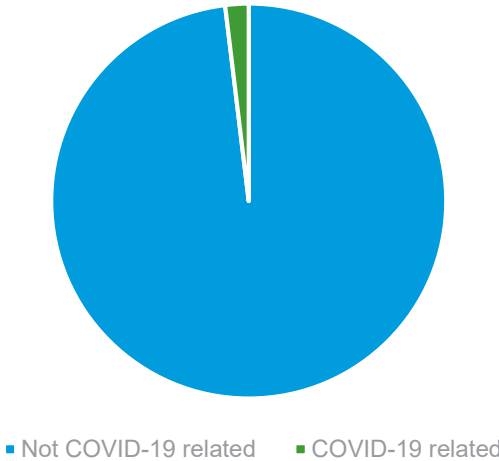
■ Short Term ■ Long Term

Test 1: Trend Analysis on Sickness Absence Data

Number of Days Lost (Short Term)



Number of Days Lost (Long Term)



Test 1: Trend Analysis on Sickness Absence Data

Commentary: The table below shows the breakdown of the stations that experienced sickness absence due to COVID-19:

| Station | Number of Days Lost | Number of Instances | Average Days per Absence | % of Total Days Lost |
|----------------------|---------------------|---------------------|--------------------------|----------------------|
| Biddulph | 5 | 1 | 5 | 3.8% |
| Burslem | 5 | 1 | 5 | 3.8% |
| Burton on Trent | 4 | 1 | 4 | 3.1% |
| Cannock | 7 | 1 | 7 | 5.3% |
| Eccleshall | 2 | 1 | 2 | 1.6% |
| Hanley | 9 | 1 | 9 | 6.9% |
| Leek | 4 | 1 | 4 | 3.1% |
| Leek Retained | 7 | 1 | 7 | 5.3% |
| Lichfield | 2 | 1 | 2 | 1.5% |
| Loggerheads* | 30 | 1 | 30 | 22.9% |
| Longton | 7 | 2 | 3.5 | 5.3% |
| Newcastle | 9 | 2 | 4.5 | 6.9% |
| Rugeley | 1 | 1 | 1 | 0.8% |
| Sandyford | 2 | 1 | 2 | 1.5% |
| Service Headquarters | 18 | 6 | 3 | 13.7% |
| Stone | 14 | 1 | 14 | 10.7% |
| Tutbury | 5 | 1 | 5 | 3.8% |
| Total | 131 | 24 | 5.5 | 100% |

*Loggerheads includes one instance where the reason for absence was recorded as a confirmed COVID-19 case, resulting in a long term absence. The remainder of instances relate to short term absences relating to COVID-19 symptoms.

APPENDIX C: SCOPE

Scope of the review

The internal audit assignment has been scoped to provide assurance on Staffordshire Fire & Rescue Services manages the following risk:

| Objective of the area under review | Risks relevant to the scope of the review | Source |
|---|---|-------------------------|
| Planning, Resilience & Response Objective of area under review: To ensure absence is managed effectively to minimise disruption to services as well as supporting the wellbeing of staff so that they are well enough to return to work. | Risk S1 - Loss/unavailability of employees within Staffordshire Fire & Rescue Service | Corporate Risk Register |

Additional management concerns

The changes to the processes are ongoing since the move to shared services in July 2019. The previous Head of HR did not leave the service until December 2019 which made implementing new changes a little difficult so in reality the processes have changed since only January 2020, which have not fully addressed all required changes or allowed previous changes to fully embed given the COVID-19 situation. In addition, although training on the Firewatch system was scheduled to be completed by the HR Support Team, not all have completed the training because of the COVID-19 situation.

Scope of the review

When planning the audit, the following areas for consideration and limitations were agreed:

Areas for consideration:

- We will review SFRS's governance / reporting mechanisms regarding absence management to ensure the Fire Authority and Executive Team are kept informed.
- We will obtain the necessary reports presented to the Performance Assurance Board (PAB), which is chaired by the Commissioner, specifically around Absence Management and substantiate the data that is reported back to supporting systems (Firewatch). In addition, we will also ensure that the data that is being reported serves a purpose and that there is a clear benefit in collating the data and reporting on it.
- For a sample of long- and short-term sickness cases we will ensure that the cases are being managed with and comply with the FRS internal policies and procedures.

- Where possible, we will utilise our data analytics to interrogate the reports to identify any consistent absences or repeat short term and incorporate within our sample testing. We will consider the Absence Management Policy and compare to others across the sector and wider sector to ensure it reflects good practice.
- At a more operational level, it is our understanding that such data around absence is reported to the Operational Management Group (OMG), chaired by the Director of People and Resources. We understand that this Group has only recently been set up, but we will review their terms of reference and understand how the Group fits into the current governance structure, to ensure reporting is concise, consistent and duplication is minimised.

The following limitations apply to the scope of our work:

- We will not comment on the use of occupational health as part of this audit.
- Testing will be completed on a sample basis only, chosen at the discretion of the Auditor.
- The results of our work are reliant on the quality and completeness of the information provided to us.
- Our work does not provide absolute assurance that material errors, loss or fraud do not exist.

| | |
|------------------------------------|-----------------|
| Debrief held | 29 July 2020 |
| Draft report issued | 7 August 2020 |
| Revised draft report issued | 13 October 2020 |
| Responses received | 19 October 2020 |
| Final report issued | 19 October 2020 |

| | |
|--------------------------------|--|
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| Client sponsor | Howard Watts, Director of Community Safety |
| Distribution | David Greensmith, Chief Finance Officer Howard Watts, Director of Community Safety Caroline Coombe, Head of People Services Gemma Derrick, Human Resources Strategic Lead Sarah Baddeley, Human Resources Business Partner |

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

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

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