



STAFFORDSHIRE FIRE & RESCUE SERVICES

Internal Audit Progress Report

25 February 2025

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CONTENTS

Key messages..... 3

1 Final reports 5

Appendices

Appendix A: Progress against the internal audit plan 2024/25 7

Appendix B: Other matters 8

KEY MESSAGES

The internal audit plan for 2024/25 was approved by the ETAP at the 27 February 2024 meeting. This report provides an update on progress against the plan and summarises the results of our work to date.



We have issued no final reports as part of the internal audit plan since the previous ETAP meeting in December 2024. Two reviews are currently in progress as follows:

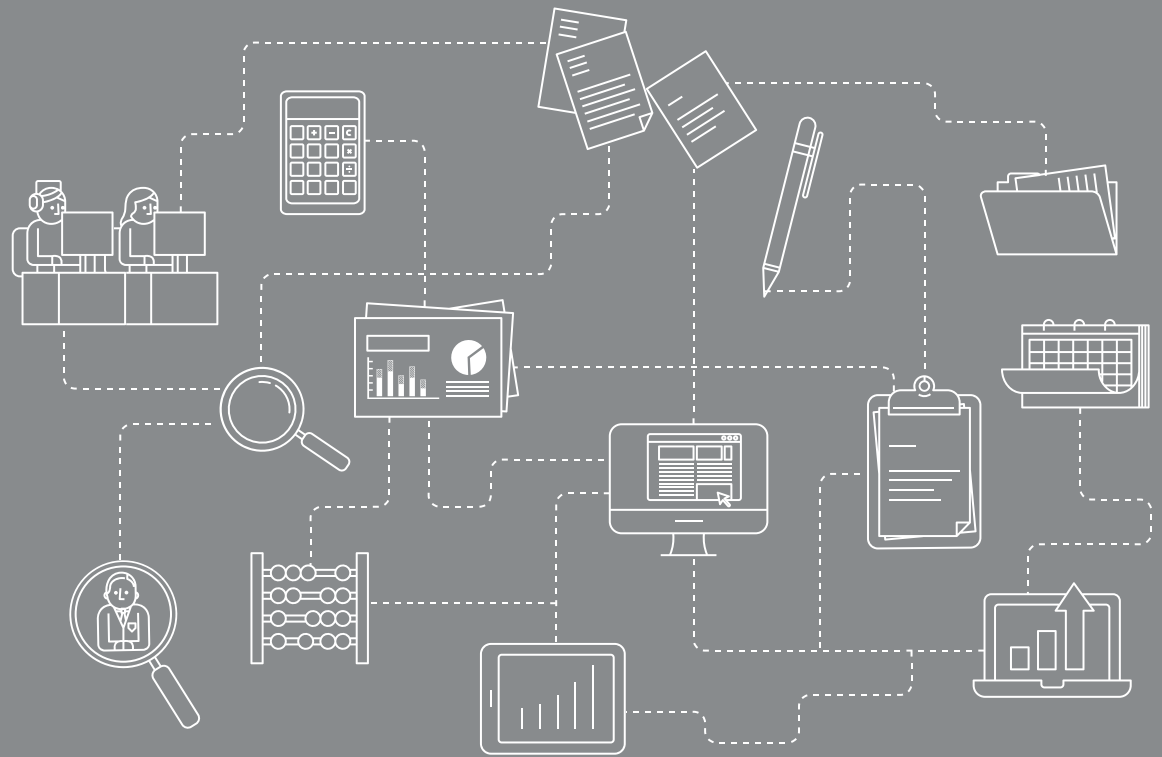
- Capital
- Follow Up

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

Since the last ETAP meeting in December 2024, we have issued the following newsletters and briefing papers:

- The Application Note 'Global Internal Audit Standards in the UK Public Sector' [\[To note\]](#)

01



1 FINAL REPORTS

1.1 Summary of final reports being presented to this Committee

There have been no reports finalised since the last meeting.

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

Theme	Low	Medium	High
Design of the control framework	1	3	1
Policies and / or procedures	1	0	1
Non-compliance with policies / procedures	2	3	0
Poor record keeping	1	2	0
Total	5	8	2

02



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

Assignment	Status / Opinion issued	Actions agreed			Target ETAP (as per original IA plan and revised per change control*)	Actual ETAP
		L	M	H		
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	In Progress		-		March 2025	-
Key Financial Controls	Scheduled for w/c 17 th February 2025		-		May 2025	-
Follow Up	In Progress		-		March 2025	-

* The timing of these audits have been changed to accommodate staff availabilities (we have not noted any issues with these timing changes).

APPENDIX B: OTHER MATTERS

Detailed below are the changes to the audit plan:

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

Annual Opinions 2024/25

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 that any negative assurance opinions and how these may impact both our Head of Internal Audit Opinions, and your annual report. We have issued five final reports to date, with one resulting in a negative opinion (IT Security Controls). This will be noted in our annual report but will not in isolation result in a qualified opinion.

We will provide further updates in 2024/25 with any impact from this work on our opinions.

Information and briefings

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

The Application Note 'Global Internal Audit Standards in the UK Public Sector'

The Application Note 'Global Internal Audit Standards in the UK Public Sector' is being adopted by the Relevant Internal Audit Standard Setters (RIASS) from 1 April 2025. It follows a period of consultation, and on the advice of the UK Public Sector Internal Audit Standards Advisory Board (IASAB), the Application Note should be applied in conjunction with the Global Internal Audit Standards published by the Institute of Internal Auditors. It includes key requirements and interpretations that are crucial for implementing the Standards within the practice of internal audit in the UK public sector. [\[To note\]](#)

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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