



STAFFORDSHIRE FIRE & RESCUE SERVICE

Internal Audit Progress Report

25 September 2025

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KEY MESSAGES

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



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

- Insurance

One report is currently in draft, this being Rope Rescue Services.

[To note]

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

Client Briefings:

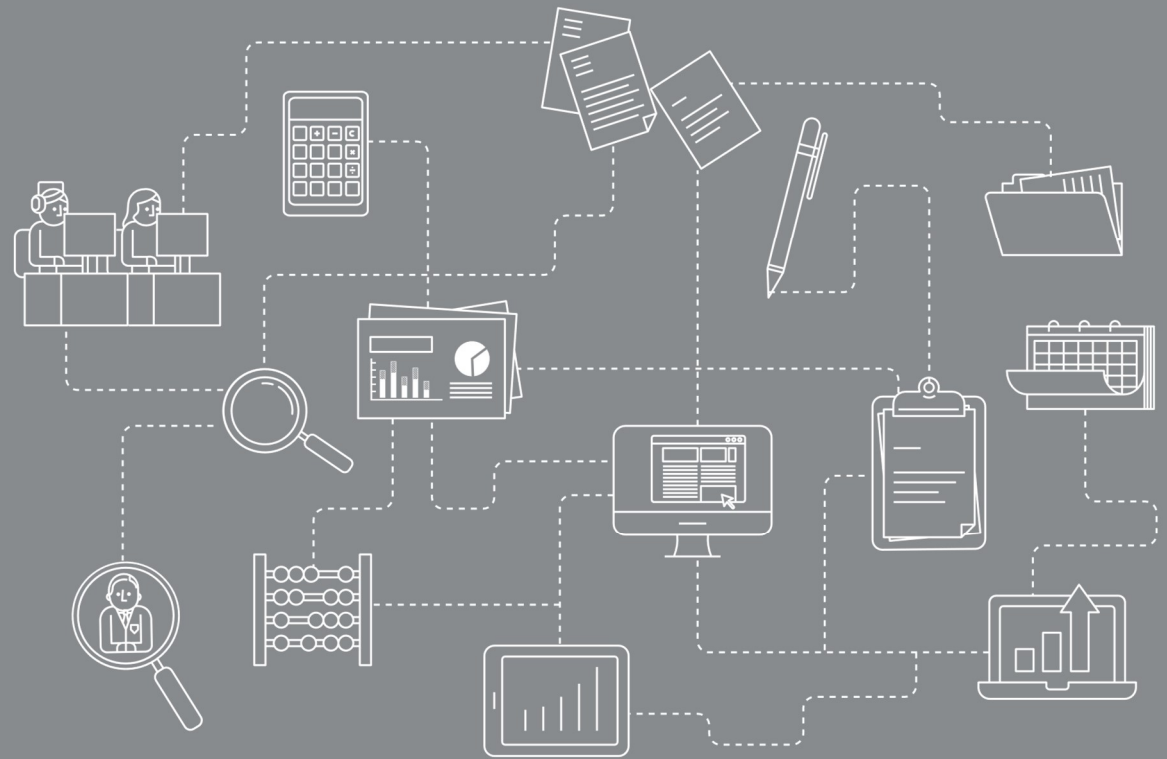
Since the last ETAP meeting in June 2025, we have issued the following newsletters and briefing papers:

- Emergency Services Briefing – August 2025; and
- Driving value from Artificial Intelligence.

[To note]

Final Reports

01



1. FINAL REPORTS

1.1 Summary of the final reports being presented to this Committee

This section summarises the reports that have been finalised since the last meeting.

Assignment	Opinion issued	Actions agreed		
		Low	Medium	High
Insurance Overall, our review concluded that the Insurance framework is well designed and operating effectively. An insurance Strategy document was found to have been in place which sets out the insurance claims process and staff roles and responsibilities. Testing on a sample of 20 insurance claims submitted through the Fire and Rescue Indemnity Company (FRIC) confirmed the claims had been processed in line with policy guidance and supporting documentation had been maintained on file. One area of improvement was noted in relation to updating the Insurance Strategy to reflect the recently implemented claims approval process via the Insurance Claim Log.	Substantial Assurance	1	0	0

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

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

Appendices

02



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

Those being presented to this meeting are highlighted in bold below

Assignment	Status / Opinion issued	Actions agreed			Target JARC	Actual JARC
		L	M	H		
Insurance	Final Report – Substantial Assurance	1	0	0	September 2025	September 2025
Rope Rescue Services	Draft Report – Issued 20 June 2025				September 2025 (now December 2025)	
Key Financial Controls	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 B: OTHER MATTERS

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

Since the last meeting, no further changes to the plan have been requested.

Annual Opinion

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

Information and briefings

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

Emergency Services Briefing – August 2025 - In this edition of our news briefing, we draw attention to some of the key developments and publications in the sector, including the government's Spending Review. We also cover updates on the National Policing Digital Strategy, the new neighbourhood policing programme and the government's priorities for fire and rescue services.

Driving Value from Artificial Intelligence (AI) - In this publication we highlight areas to be considered to drive value from AI.

[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.

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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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