



STAFFORDSHIRE FIRE & RESCUE SERVICES

Key Financial Controls

FINAL Internal Audit Report: 3.25/26

13 January 2026

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AUDIT OUTCOME OVERVIEW

In line with our scope, included at Appendix B, the overview of our findings is detailed below.

Background: The review of Key Financial Controls was undertaken at Staffordshire Fire & Rescue Services (SFRS) as part of the approved Internal Audit Plan for 2025/26. This audit forms part of the wider programme of assurance designed to support the Service in meeting its statutory responsibilities for sound financial management, transparency, and stewardship of public funds. The objective of the review was to assess the adequacy and effectiveness of controls surrounding financial governance, system access, transaction processing, and debtor and creditor management, with a view to identifying any areas where improvements are required to strengthen the overall control environment.

Operational finance activities are led by the Transactional Finance Manager, with strategic oversight provided by the Head of Finance. The Service's financial management arrangements are set out within its Corporate Governance Framework (CGF), which incorporates Financial Regulations, Contract Standing Orders, and a Schedule of Delegation approved by the Strategic Governance Board. These documents define roles, responsibilities, approval levels, and key control requirements to ensure accountability and compliance with relevant legislation and sector standards.

Day-to-day processing and monitoring responsibilities sit with the Finance Team, supported by documented procedures covering accounts payable, accounts receivable, bank and control account reconciliations, and system administration. The Service operates the Integra finance system for recording and managing financial transactions. This is supported by Active Directory controlled access, regular user access reviews, and daily system backups hosted on Microsoft Azure, providing resilience and continuity of financial data.

Operational financial processes including purchasing, invoice processing, credit note management, and amendments to supplier standing data, are embedded within established workflows aligned to the authorised delegation levels. Debtor management is undertaken in line with the Debt Recovery Procedure, which outlines escalation routes and write-off authorisation thresholds approved by senior management and governance committees.

For the period under review, SFRS processed a substantial volume of transactions, including weekly BACS payment runs, routine supplier and customer account maintenance, and monthly reconciliations of key control accounts. Our audit work considered the design of governance documentation, the adequacy of system access controls, creditor and debtor management processes, monitoring and review arrangements, and the status of prior-year audit recommendations. Testing included sample reviews of invoices, credit notes, supplier amendments, control account reconciliations, aged debt recovery activity, and evidence of management oversight.

Conclusion: Overall, we found that the financial control framework within SFRS is well established and largely operating effectively. Governance arrangements are documented through the Corporate Governance Framework and supported by clear delegated authority limits. Core processes such as month-end reconciliations, weekly payment runs, and supplier verification are consistently applied, with strong evidence of compliance and segregation of duties. These controls provide a sound basis for financial management and assurance.

However, our review identified areas where improvements are required to maintain robustness and reduce residual risk. The Corporate Governance Framework has not been reviewed since January 2024 and does not include a scheduled next review date. This creates a risk that governance documentation may become outdated or misaligned with current legislation and organisational structures, although acknowledge that this is the responsibility of the Police and Crime Commissioner for Staffordshire. We also noted gaps in the completion of Integra User Forms, including missing rationale fields and delays in removing leavers' access, which could lead to inappropriate system access remaining in place.

In addition, the absence of a standardised Credit Note Request Form limits consistency and weakens the audit trail for credit note processing. While these issues do not indicate systemic failure, they highlight opportunities to strengthen documentation and control application.

Positively, we confirmed that supplier creation and amendment controls are robust, backups and disaster recovery arrangements for the finance system reflect good practice, and most prior audit actions have been implemented. These improvements demonstrate management's commitment to enhancing financial governance. Addressing the identified gaps, particularly around governance reviews, system access management, and standardisation of debtor processes will improve consistency and strengthen assurance over financial controls. While the overall control environment is sound, some improvements are required to maintain compliance and support continued operational effectiveness.

Internal audit opinion:

				Taking account of the issues identified, the board can take substantial assurance that the controls upon which the organisation relies to manage this risk are suitably designed, consistently applied and effective.
Minimal Assurance	Partial Assurance	Reasonable Assurance	Substantial Assurance	

Audit themes:

- **Policies and procedures** - The Corporate Governance Framework is comprehensive and approved, but does not include a scheduled next review date although it is acknowledged that this is the responsibility of the Police and Crime Commissioner for Staffordshire. This creates a risk of outdated governance arrangements. **(Low)**
- **Poor Record Keeping** - Access controls are generally robust, with access to the Integra finance system restricted through Active Directory permissions and firewall controls. System access is role-based and configured in line with the Service's job descriptions. The Finance System Administrator performs periodic housekeeping to ensure user access remains appropriate. Users are only added or removed following HR notification, but gaps in form completion (missing rationale and update confirmation) were noted, which could weaken evidence of access changes. **(Low)**
- **Design of the control framework** - Credit notes are processed only on receipt of a valid request with the Finance Team verifying that the credit note request corresponds to an original invoice. Credit notes are reviewed for accuracy and processed by the Transactional Finance Team. Whilst credit notes are valid and linked to invoices, the absence of a standard request form reduces audit trail consistency. **(Low)**
- **Follow Up of Previous Actions** - Eight of nine prior actions had been implemented; however, the leaver date field is still missing on access forms, and one case showed delayed removal of access. Further improvements are required to ensure timely deactivation. **(Low)**

We have also identified the following examples of sound design and good compliance with the control framework.

- **Payment Run Authorisation** - BACS payment runs are processed weekly, with additional ad-hoc payments completed where required. For each weekly BACS run, a payment projection is generated from Integra and subjected to a first review by the processor to confirm the completeness and validity of invoices due for payment. The projection is then independently reviewed by a second Finance team member, A duplication report is also produced and reviewed to identify any potential duplicate invoices, which are investigated and resolved before proceeding. Once all checks are completed, updated system reports are produced, and the number of suppliers and total payment value are reconciled back to

the projection. The BACS submission file is then created, validated, and submitted to the system provider, with confirmation emails monitored and retained to evidence successful transmission and processing. Treasurers are notified of the total payment value, and remittance advices are issued. Testing undertaken on a sample of five weekly BACS runs identified no issues, with documented checks and segregation of duties evidenced.

- **Control Account Reconciliations** - Month-end control account reconciliations for both Creditors and Debtors are prepared monthly by the Transactional Finance Manager and are independently reviewed by the Head of Finance. Reconciliations are completed on a timely basis, include all necessary supporting documentation, and are required to balance to nil in line with the Service's Financial Regulations. Testing undertaken on a sample of three reconciliations identified no issues.
- **Purchases** – A purchase requisition is raised, which must be approved by the appropriate budget holder in line with delegated authority limits. Where a PO has been raised, the Transactional Finance Team matches the invoice received to the PO recorded on the finance system. Invoices supported by a valid PO will only be progressed for payment where a full three-way match has been completed; payment is then released promptly in line with payment terms. Not all purchases require a PO. For invoices received without a PO, a member of the Finance Team assigns the correct cost centre code prior to upload to the finance system. Workflow then automatically routes the invoice to the appropriate authoriser, based on delegated authority, for approval. Once authorised, Non-PO invoices are processed for payment in accordance with their stated payment terms.

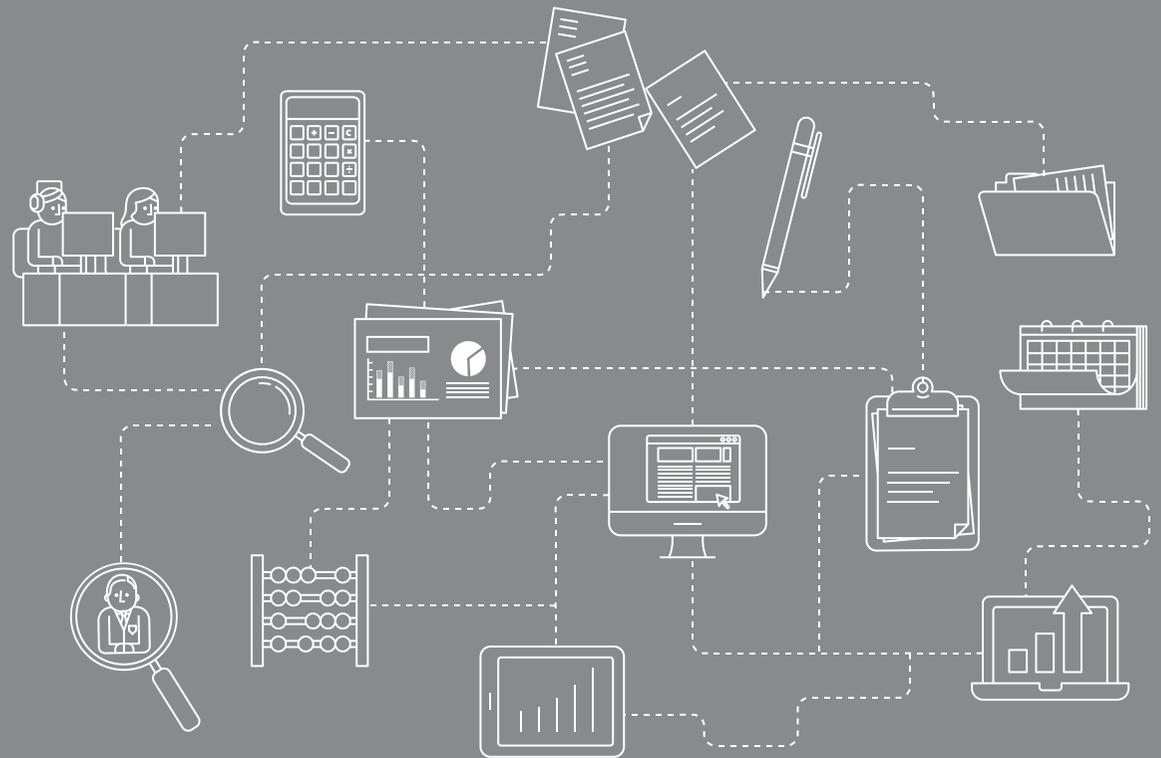
Testing undertaken on a sample of 20 payments identified no issues.

- **Credit Control & Debt Recovery** - The Transactional Finance Manager runs the Outstanding Debtor Report and emails debt details to the named SFRS contact. Where payment is not received, the manager starts dialogue with the contact to resolve queries and assess whether further support is needed. If the debt remains unpaid, the manager continues dialogue with the SFRS contact. Cases that require escalation are reviewed by the appropriate Finance contact, who may recommend and issue a final demand. Payments received at any stage are recorded and allocated through the Bank Transaction Lodgements process. Outstanding debts that reach the end of the recovery steps progress to the formal debt recovery route set out in the debt recovery guidance. Testing on a sample of outstanding debts confirmed that early-stage recovery activity had been undertaken in a timely and effective manner.
- **Debtors Invoices** - Sales invoices are raised only upon receipt of a fully completed Sales Invoice Request Form (SIRF), accompanied by all required supporting documentation and a valid purchase order number where applicable. The Finance Team reviews the SIRF to confirm completeness, verifies customer account details in Integra, and validates product codes, pricing, VAT treatment, cost centre and nominal coding, and narrative accuracy. Using Integra, Finance generates the sales invoice and records all relevant supporting documents within the invoice record. Testing undertaken on a sample of debtor's invoices identified no issues.
- **Debtor Monitoring & Reporting** - A weekly aged debt report is run by the Transactional Finance Manager to identify all aged debtor balances. Appropriate recovery actions are then taken in line with the debt management process, and all activity is recorded. A Debt Management Weekly Log is maintained for operational oversight, with comments and actions updated weekly following the aged debt review. Due to the low levels of aged debt, formal reporting into governance forums is not currently required. All evidence of monitoring, actions taken and follow-up activity is retained on the Shared Drive, ensuring consistent oversight of outstanding debtor balances. Testing confirmed that weekly aged debt logs are maintained and updated regularly, supporting ongoing visibility of recovery actions.
- **Supplier Standing Data** - New suppliers are only set up following receipt of a New Supplier Set-Up Form, and only once verification checks have been completed. The Procurement Team reviews each request to confirm that a new supplier is genuinely required and that an existing approved supplier cannot be used; Procurement then authorises the supplier set-up.

A second, separate Finance team member independently checks that the supplier record has been entered accurately and that the bank details have been verified before the supplier becomes active on the system. Any requests to amend supplier bank details are independently verified before being enacted, and all other requests to amend supplier standing data are actioned in a timely manner, with supporting evidence retained centrally. Testing undertaken on a sample of five new suppliers and five supplier amendments confirmed controls are consistently applied, with no exceptions noted.

Summary of Actions for Management

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SUMMARY OF MANAGEMENT ACTIONS

The action priorities are defined as*:

High

Immediate management attention is necessary.

Medium

Timely management attention is necessary.

Low

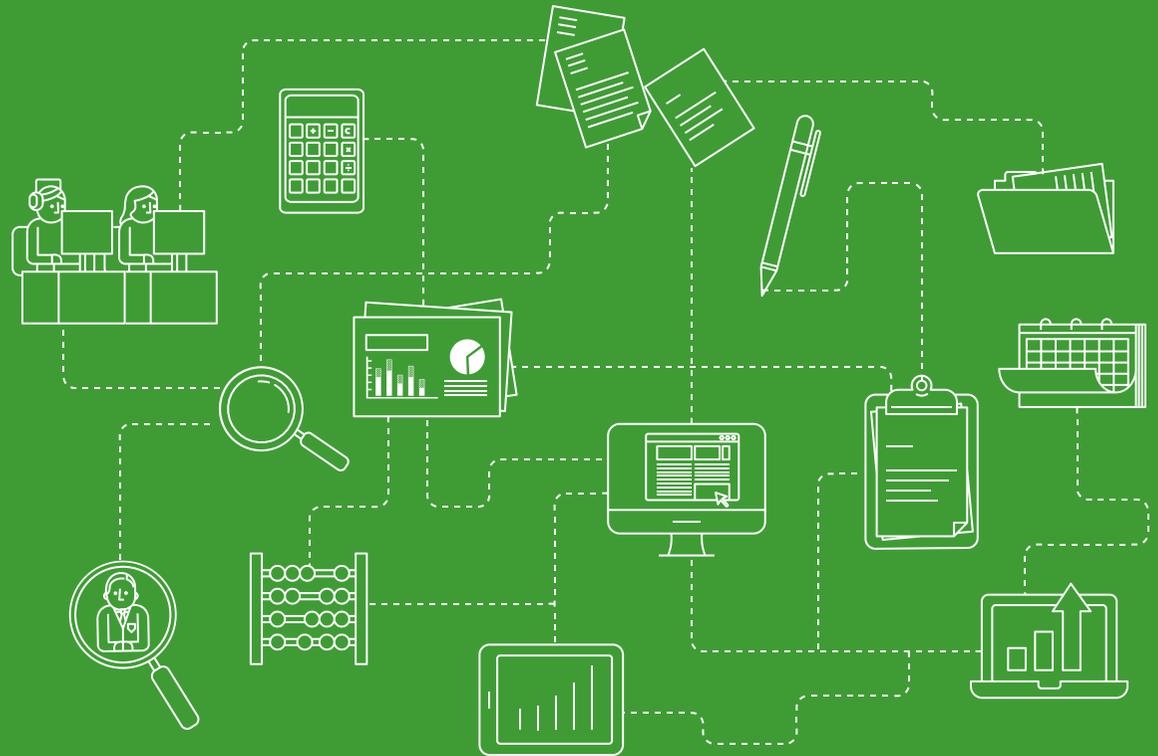
There is scope for enhancing control or improving efficiency.

Ref	Action	Priority	Responsible Owner	Date
1	Action for the Police and Crime Commissioner for Staffordshire: The Corporate Governance Framework will include a next review date	Low	Sarah Wilkes, Director of Finance (S151 Office) Staffordshire Commissioners Office	31 January 2026
2	Management will remind relevant staff to ensure all required fields on the Integra User Form are fully completed before submission.	Low	Sally-Ann Ashby, Finance System Administrator	31 January 2026
3	Management to implement a standardised Credit Note Request Form to ensure all credit notes are supported by clear justification, appropriate authorisation and the necessary documentation.	Low	Janine Taylor, Fire Transactional Manager	Immediate
4	The Integra User Access Form will be fully completed and updated to confirm the leave date of leavers. All leavers will be removed promptly from systems following departure. Improvements will also be made to how shared-service leavers are identified.	Low	Sally-Ann Ashby, Finance System Administrator	31 January 2026

* Refer to Appendix B for more detail

Detailed Findings and Actions

02



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 audit testing undertaken.

Corporate Governance Framework and Scheme of Delegation

<p>Control</p>	<p>The Service utilises a Corporate Governance Framework which includes the Financial Regulations. These outline responsibilities relating to expenditure, income, financial controls, and audit requirements. The Framework is subject to annual review and approval by the Strategic Governance Board and is available to staff.</p> <p>The Service also utilises a Schedule of Delegation that clearly sets out the financial authorisation limits for different roles across the organisation, including CFO, DCFO, ACFOs, Directors, Area Managers and Group-level approvers. These limits support authorisation of expenditure and financial transactions.</p>	<p>Assessment:</p> <p>Design ✓</p> <p>Compliance ×</p>
<p>Findings / Implications</p>	<p>We confirmed that a Corporate Governance Framework (CGF) is in place and incorporates a comprehensive suite of Financial Regulations (pages 28–38), covering financial planning, budgeting and reporting, financial systems and standards, expenditure, income, treasury management, assets, and insurance and risk management. Responsibilities relating to creditors and debtors are appropriately detailed within Financial Regulation E (Expenditure) and Financial Regulation F (Income), which outline the requirements for accounts payable and receivable activities. The CGF has been formally approved (Version 7, dated 24 January 2024) by the Strategic Governance Board and available to all staff on the website. However the document states that the Staffordshire Commissioner must review the Framework annually, we noted that the Framework has not been reviewed since January 2024 and does not record a next scheduled review date. Without evidence of an annual review or a clearly defined next review date, there is a risk that the Corporate Governance Framework may become outdated or misaligned with current legislation, organisational structures, or operational practices. This could lead to unclear accountability, inconsistent decision-making, and reduced assurance that governance arrangements remain robust, increasing the likelihood of non-compliance with statutory or internal requirements. After consulting with management, they confirmed that the framework is currently under review and due to be updated.</p> <p>A Schedule of Delegation is also in place and clearly documents organisational financial authorisation limits. These include explicit thresholds of £1,000,000 for the CFO and DCFO, £600,000 for ACFOs and the Director of Finance, and £250,000 for Area Managers. For all transactions in excess of £1,000,000, two signatures are required, one from either the CFO or DCFO and one from a Director. The delegated limits align appropriately to the roles and responsibilities set out in the Corporate Governance Framework and reflect current operational structures.</p>	

Corporate Governance Framework and Scheme of Delegation

Management Action		Responsible Owner:	Date:	Priority:
1	The Corporate Governance Framework will be reviewed and updated, with a next review date added.	Sarah Wilkes, Director of Finance (S151 Office) Staffordshire Commissioners Office	31/01/26	Low

Finance System - Access Controls

Control		Assessment:	
	<p>Access to the Integra finance system is restricted through Active Directory permissions and firewall controls. System access is role-based and configured in line with the Service's job descriptions. The Finance System Administrator performs periodic housekeeping to ensure user access remains appropriate. Users are only added or removed following HR notification:</p> <ul style="list-style-type: none"> • New starters: Access approved via an Employee Action Slip; the Finance System Administrator verifies access requirements before set-up. • Leavers: HR provides an Action Form and access is removed on the individual's last working day. • Existing employees (access changes): Requests are approved by the relevant Manager, recorded on a User Set-Up Form, and supported with email evidence. The Finance System Administrator verifies access needs before update. <p>Backups of the finance system are completed daily (VADP), with RMAN database backups, offsite tape rotation, and annual disaster recovery testing.</p>	<p>Design</p> <p>Compliance</p>	<p>✓</p> <p>×</p>

Findings / Implications	
	<p>We confirmed that the Integra User Form document sets out general requester details, user details, and reporting information, including the user's name, job title, department, employer, reporting lines, and account type. The form includes sections to record any required reassignments of direct reports and to specify whether roles are required across multiple categories, including Authorisation Roles, Enquiry Roles, Finance Roles, Requisitioning Roles, Security Roles, and Stock Roles. For each role type, the form provides space to indicate whether access is required or removed, along with associated authority elements such as cost centres, hierarchy codes and requisition points, where applicable. The document also includes approval limits and lists of applicable cost centre codes. The final section records administrative action taken, including dates and confirmation of when updates were actioned on Integra and when the requester and user were advised.</p> <p>We tested five samples and confirmed that all users had completed HR forms, documented approvals, and access appropriate to their job roles, with supporting email evidence available in every case. We noted one instance where the section titled "Authoriser information updated on Integra" was not completed, and two instances where no comments or rationale were recorded on the form. Although the rationale was available within the</p>

Finance System - Access Controls

supporting email evidence, the absence of this information on the form itself indicates a gap in form completion controls. This increases the risk that system access changes are not fully evidenced or appropriately validated, potentially leading to inappropriate or outdated user access remaining in place.

We confirmed that backups are managed on Microsoft Azure. Backups run daily and capture data in a stable state, allowing point-in-time recovery for SQL databases. This reduces the risk of data loss during restoration and reflects good practice for critical systems. Recovery points are created each day and stored in snapshot and vault-standard tiers, giving flexibility for short-term and long-term recovery. We confirmed that backups were completed successfully over the last 30 days from the audit. The oldest restore points date back to October 2024, confirming that extended retention is in place. Backup checks passed consistently, and no alerts or failed jobs were reported during these periods, which demonstrates that the process is reliable and supports continuity.

Management Action 2	Management will remind relevant staff to ensure all required fields on the Integra User Form are fully completed before submission.	Responsible Owner: Sally-Ann Ashby, Finance System Administrator	Date: 31/01/26	Priority: Low
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Debtors - Credit Notes

Control	Credit notes are processed only on receipt of a valid request and are entered into Integra using the approved credit note processing steps. The Finance Team verifies that the credit note request corresponds to an original invoice, ensuring that the narrative, VAT treatment, amounts and coding match the underlying document. Credit notes are reviewed for accuracy and processed promptly by the Transactional Finance Team, with all supporting documentation retained. This ensures that sales ledger balances remain accurate and that credits are only issued where properly authorised and evidenced.	Assessment:	
		Design	✓
		Compliance	×
Findings / Implications	<p>We reviewed a sample of five credit notes to assess whether they were valid, supported and linked to the original invoices. Across the sample, all credit notes were found to relate directly to an identifiable invoice, and each had a clear and reasonable justification, such as correcting duplicated billing, addressing incorrect coding, or replacing invoices raised in error. In all cases, the credit note value matched the underlying reason provided.</p> <p>A completed credit note request form was present for one item; however, management have confirmed that a formal request form is not yet part of the current process and will be introduced once the new SharePoint-based forms are implemented. For the remaining items, although no standard form existed, sufficient supporting evidence was available to substantiate the reason for each credit. Without a standardised credit note request form, there is a heightened risk that credit notes may be raised without clear authorisation, sufficient justification, or complete supporting documentation. This could lead to incorrect or duplicate credits being issued, loss of income, inconsistent processing across the team, and a reduced audit trail.</p>		

Debtors - Credit Notes

Overall, we confirmed that credit notes are being issued for legitimate reasons and are appropriately linked to original invoices. However, the absence of a consistent request form reduces standardisation and creates variation in the audit trail. The planned introduction of a formal request form will strengthen control and improve documentation going forward.

Management Action	Management Action	Responsible Owner:	Date:	Priority:
3	Management to implement a standardised Credit Note Request Form to ensure all credit notes are supported by clear justification, appropriate authorisation and the necessary documentation.	Janine Taylor, Fire Transactional Manager	Immediate	Low

Follow-Up of Previous Audit Actions

Area	Area
	Management actions agreed as part of the Key Financial Controls – Accounts Payable and Accounts Receivable 5.24/25 report have been followed up to ensure that all recommendations have been implemented and that identified weaknesses have been addressed.
Findings / Implications	<p>Our follow-up review found that eight of the nine agreed management actions from the Key Financial Controls audit 2024/25 have now been implemented. Updated debtor and creditor procedures are in place, and several operational improvements such as independent verification of supplier bank details, strengthened evidence requirements for additional invoice charges, and full completion of financial authorisation forms were confirmed through sample testing. Updates to the Sales Invoice Request Form, including the addition of a received-date log, have also been implemented, supporting improved monitoring of timeliness. Controls relating to credit note allocation and the reconciliation of sales invoice requests have similarly been embedded, with the SIRF log now operating as the mechanism to ensure all requests are captured.</p> <p>In relation to aged debt management, we identified that Finance are now actively undertaking debt-chasing activity, with evidence retained centrally, addressing the previously identified gap.</p> <p>We selected a sample of five user access forms to assess the implementation of the agreed management actions. Specifically, we reviewed whether:</p> <ul style="list-style-type: none"> • a field capturing the leaver's date had been added; • an action slip or supporting email was retained as evidence of authorisation; • leavers were being removed promptly from relevant systems; and • periodic access reviews were being conducted. <p>Our review noted that none of the five sampled forms contained a designated field for recording the leaver's date. Evidence of authorisation (either an action slip or email) was present for all five samples. However, one of the samples related to an individual who had already left the organisation, three related to job role changes, and one concerned a return from maternity leave. For one sample, although an action slip was completed on 18/08/25, system access was not removed until 01/10/25. This indicates that prompt removal of access for leavers is not yet being consistently achieved. The management action has been partially implemented, with further work required to:</p>

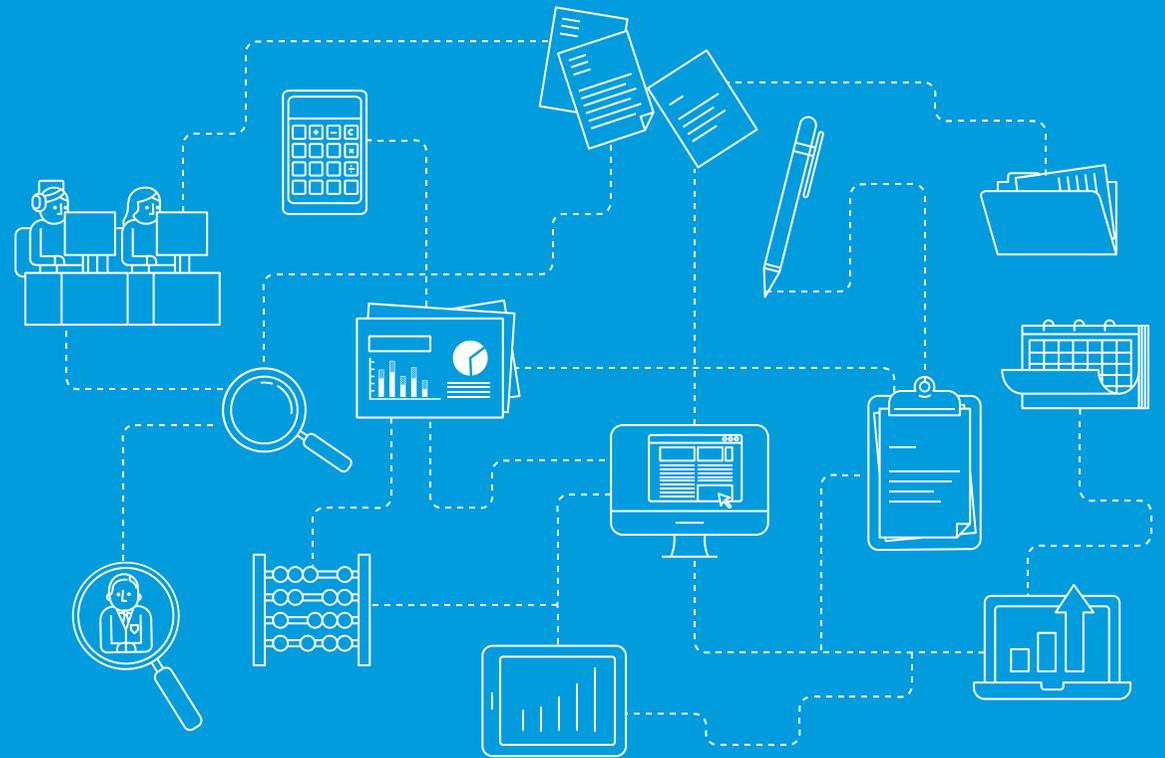
Follow-Up of Previous Audit Actions

- add a designated field to record the leaver's date on the user access form; and
- ensure that system access for leavers is removed promptly in line with policy.

Management Action 4	The Integra User Access Form will be fully completed and updated to confirm the leave date of leavers. All leavers will be removed promptly from systems following departure. Improvements will also be made to how shared-service leavers are identified.	Responsible Owner: Sally-Ann Ashby, Finance System Administrator	Date: 31/01/26	Priority: Low
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Appendices

03



APPENDIX A: CATEGORISATION OF FINDINGS

Categorisation of internal audit findings

Low

There is scope for enhancing control or improving efficiency.

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.

Area	Control design not effective*	Non-compliance with controls*	Agreed actions		
			Low	Medium	High
Key Financial Controls	0 (13)	4 (13)	4	0	0
Total			4	0	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: SCOPE

The scope below is a copy of the original document issued.

Scope of the review

The scope was planned to provide assurance on the controls and mitigations in place relating to the following objectives:

Objective of the risk under review	Risks relevant to the scope of the review	Risk source
Annual coverage of key financial controls.	Failure to maintain public confidence in the Staffordshire Fire and Rescue Safety Plan due to funding pressures Failure to secure financial sustainability that ensures and maintains effective service delivery against the Safety Plan. Failure to provide the required investment into the Service.	Corporate risk register

When planning the audit, the following were agreed:

Areas for consideration:

- Policies and procedures relating to creditors (accounts payable) and Debtors (accounts receivables) are in place including authorised signatory list and delegated authority limits. These are subject to periodic review to ensure that they remain up to date and reflect current operating practice.
- Access to the purchase order (accounts payable) and debtors (accounts receivable) systems; and back-ups of the systems.
- Month end control account reconciliations are completed and reviewed in a timely manner.
- Creditors (Accounts Payable)
- Testing of the purchasing process from raising the purchase order, processing the invoicing, goods receipting, credit notes and the process for invoices which are not matched to a purchase order.
- Review of the process by which standing data, supplier names, addresses and bank account details are updated / amended. Establish what independent checks are taken on their validity before any changes are actioned; or a new supplier set up.
- Authorisation of payment run including BACS and Cheques. Confirming authorisation is in line with the authorised signatory list.
- Debtors (Accounts Receivables)
- The timely creation and processing of appropriately authorised invoice requests including the updating of debtor accounts.
- The approval and timely processing of credit note requests for cancellation or part cancellation of invoices.
- Checks are carried out to ensure that invoices are raised for all relevant debtors.

-
- Processes are in place for regular debt management / debt chasing. Clear roles and responsibilities over who is accountable for this process, including issuing of letters, debt recovery actions and updating of debtor details.
 - Regular monitoring and reporting of debtor levels (e.g. aged debtor reports) is undertaken and reported.
 - Approval and reporting of bad debt write offs is included with the policy, to ensure write-offs are only made with prior authorisation.
 - We will also follow up the management actions agreed as part of the Key Financial Controls – Accounts Payable and Accounts Receivable 5.24/25 report.

Limitations to the scope of the audit assignment:

- We will not comment on the selection process for the use of suppliers and / or goods and services. Procurement, ordering or value for money processes will not form part of this review.
- We will not verify any changes to supplier standing data, rather the processes in place for checking the changes are genuine.
- We will not confirm whether goods or services procured are fit for purpose.
- We will not substantively re-perform reconciliations.
- Testing will be completed on a sample basis from transactions within the current financial year.
- It is the responsibility of the organisation to identify income receivable and raise invoices accordingly. We shall therefore not cover the accuracy and validity of the debt requests made by the client, including the appropriate charging of VAT.
- Review of the debt write off process has been undertaken to provide assurance that policy requirements were met, not the appropriateness of the write off.
- This review will not provide assurance that all debtor amounts raised / due will be received.
- Our work will not provide assurance that the organisation has identified all debts / monies owed to it.
- We will not consider the procedures or performance of any third-party debt management contractors used.
- Our work does not provide absolute assurance that material errors, loss or fraud do not exist.
- The results of our work are reliant on the quality and completeness of the information provided to us.
- Our work will not provide an absolute assurance that material errors, loss or fraud do not exist.

Please note that the full scope of the audit can only be completed within the audit budget if all the requested information is made available at the start of the audit and the necessary key staff are available to assist the audit process. Delays in meeting our information requirements may lead to delays in any proposed timetable, which in turn may cause us to incur additional costs; we reserve the right to raise a supplementary invoice for any such additional fees. We will notify you as soon as it is apparent that there are delays with meeting our information requirements and any consequent changes to the timetable.

To minimise the risk of data loss and to ensure data security of the information provided, we remind you that we only require the specific information requested. In instances where excess information is provided, this will be deleted, and the client sponsor will be informed.

Debrief held	25 November 2025
Draft report issued	18 December 2025
Revised draft issued	19 December 2025
Responses received	13 January 2026
Final report issued	13 January 2026

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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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