



# STAFFORDSHIRE FIRE & RESCUE SERVICES

Business Continuity

Item 5 (v)

FINAL Internal audit report: 1.21/22

9 February 2022

This report is solely for the use of the persons to whom it is addressed.

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.

**THE POWER OF BEING UNDERSTOOD**  
AUDIT | TAX | CONSULTING



# EXECUTIVE SUMMARY

With the use of secure portals for the transfer of information, and through electronic communication means, 100 per cent of our audit has been conducted remotely. Remote working has meant that we have been able to complete our audit and provide you with the assurances you require. Based on the information provided by you, we have been able to sample test, or undertake full population testing using data analytics tools, to complete the work in line with the agreed scope.

## Why we completed this audit

A review of the Staffordshire Fire and Rescue Services' (the Service) Business Continuity Framework was undertaken as part of the Internal Audit Plan for 2021/22, to identify the controls and processes in place to record and manage business continuity plans across the Service. Our review included an assessment of the departmental and strategic business continuity plans and how the Service has responded to COVID-19 and learnt lessons from this pandemic to encompass within their processes and plans for the future.

The Strategic Risk Manager is responsible for day to day processes regarding business continuity and is currently going through an update of the standard documentation including procedures and templates to standardise business continuity across the Service. Her Majesty's Inspectorate of Constabulary and Fire & Rescue Services (HMICFRS) carried out a COVID-19 related review and provided a report in January 2021 which was very positive of how the Service have handled the pandemic and measures put in place as a result. Only one finding was raised for action as part of the review completed by HMICFRS.

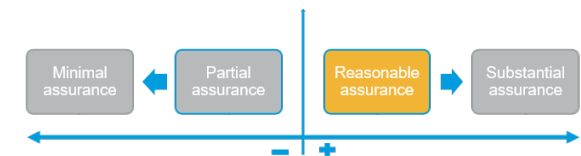
## Conclusion

There is a well-defined structure in place for business continuity across the Service with an overarching policy still requiring formal approval to standardise processes in place. Areas for control enhancements and non-adherence to controls were identified resulting in a total of five 'low' and two 'medium' priority management actions being agreed with management.

### Internal audit opinion:

Taking account of the issues identified, the Authority can take **reasonable assurance** that the controls upon which the organisation relies to manage this risk are suitably designed, consistently applied and effective.

However, we have identified issues that need to be addressed in order to ensure that the control framework is effective in managing the identified risk.



## Key findings

We identified the following exceptions with the Service's established control framework:



Review of a sample of 10 BCP's identified that in seven instances these had not been updated within the last 12 months as required and therefore had not been updated with learnings from COVID-19. In addition, a lack of consistency was identified between the BCP's with regards to detail and completion of impact assessments and action cards. **(Medium)**



Testing of the 10 BCP's noted two instances where Business Impact Assessments (BIA) were not documented or mentioned and with the remaining eight, these were completed using varied templates and detail, with no standardised process followed. References to risk were incorporated within the BCP's, however, there was no consistency on this area across the sample. **(Medium)**



A Business Continuity Management Policy Statement and a Business Continuity Management Programme Policy are in place and are in the process of being updated, however, these require formal approval and communication to staff. **(Low)**



A separate Business Continuity Toolkit and Procedure is being drafted to contain the detailed step by step processes to be followed for business continuity. However, this is yet to be formally rolled out and guidance provided to individuals. **(Low)**



The Strategic Risk Manager is the overall lead for the Business Continuity Programme and is the key contact for all matters in relation to this area. However, there is a heavy reliance on this individual and therefore a review of resourcing is required to identify if there is adequate cover for the role.

Furthermore, review of a sample of 10 Business Continuity Plans (BCP) identified that ownership is not always specific to an individual as required. **(Low)**



The BCP Test Programme for 2017-2022 was obtained and confirmed to require further updating to ensure all frequencies are documented and departmental testing is tracked to confirm completion in line with requirements. **(Low)**



At present, formal reporting of business continuity is on an exception basis or forms part of Strategic Risk. There are no formal key performance indicators for business continuity, however, they are being developed for use in the future. **(Low)**

## Additional findings

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



A specific COVID-19 BCP has been created and maintained up to date on an ongoing basis as developments occur by the Tactical Cell. This BCP was confirmed as up to date and reflecting current processes and risks to the Service.



As part of the Fire and Rescue Service response to COVID-19, a dedicated Tactical Cell has been set up, specific BCP for COVID-19 with detailed action tracking in place including an action log for all decisions made.



HMICFRS were commissioned in August 2020 by the Home Secretary to inspect how fire and rescue services in England were responding to the COVID-19 pandemic. Following the report, actions were documented and actioned. The report was positive on the processes followed by the Service.

Following completion of the inspection, one improvement action was noted and this was confirmed to have been tracked and completed in March 2021.



Lessons learned exercises are completed on an ongoing basis for COVID-19 and for general areas of the organisation. These are through review of BCP's, action log and incidents. These are reported and incorporated for improvements. Examples were provided of lessons learnt from the pandemic and from desktop testing exercises conducted during the year.

## 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: Risk S1 - Loss/unavailability of employees within Staffordshire Fire & Rescue Service |  |                           |                  |                  |
|---|--|---------------------------|------------------|------------------|
| <b>Control</b>  | A Business Continuity Management Policy Statement and a Business Continuity Management Programme Policy are in place which is maintained up to date and reviewed annually.   | <b>Assessment:</b>        |                  |                  |
|   |  | <b>Design</b>             |                  | ✓                |
|   |  | <b>Compliance</b>         |                  | ×                |
| <b>Findings / Implications</b>  | <p>Currently, the Business Continuity Management Policy Statement and Business Continuity Management Programme Policy are being reviewed and updated but remain in draft.</p> <p>The Business Continuity Management Policy Statement was a standalone document signed by the Chief Fire Officer. This document provides an introduction into BCP, the purpose of having a policy, benefits to the Fire and Rescue Service and key deliverables such as staff being aware, testing being conducted and annual reviews of plans.</p> <p>This will now feature as part of the new Business Continuity Management Programme Policy which is being drafted. This Policy used to form part of the Risk and Opportunity Management Toolkit and Manual but is in the process of becoming its own standalone Policy but remains in draft.</p> <p>The content of the Policy appears detailed and sufficient; however, the Policy is still in draft version and requiring formal approval, therefore there is a risk that current business continuity practices and processes have not been formally communicated to staff and out of date processes may still be being followed.</p> |                           |                  |                  |
| <b>Management Action 1</b>  | <p>The Business Continuity Management Policy Statement and a Business Continuity Management Programme Policy will be formally approved.</p> <p>Once approved, the Policy will be communicated to key individuals.</p>  | <b>Responsible Owner:</b> | <b>Date:</b>     | <b>Priority:</b> |
|   |  | Strategic Risk Manager    | 31 December 2021 | Low              |

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

|                                |  |                           |                  |
|--------------------------------|--|---------------------------|------------------|
| <b>Control</b>                 | A Business Continuity Toolkit and Procedure is in place which sets out the processes to be followed by all areas of the business with regards to business continuity.  | <b>Assessment:</b>        |                  |
|                                |  | <b>Design</b>             | ✓                |
|                                |  | <b>Compliance</b>         | x                |
| <b>Findings / Implications</b> | <p>The Business Continuity Toolkit and Procedure was obtained and reviewed as part of this audit. It had been documented by the Strategic Risk Manager in August 2021. The document was confirmed to be detailed and incorporates key steps and processes expected for business continuity such as conducting business impact analysis, testing, lessons learned and ownership of the plans with responsibilities defined.</p> <p>The document also includes standardised templates for:</p> <ul style="list-style-type: none"> <li>- BCP's;</li> <li>- Business Impact Assessment;</li> <li>- Action Cards;</li> <li>- Incident Reports;</li> <li>- Incident Logs; and</li> <li>- Test Reports.</li> </ul> <p>No issues were identified with the contents and the areas included and documented appear sufficient and detailed in line with expectation. However, the toolkit was confirmed to still be in draft format and therefore still required approval, roll out and training.</p> |                           |                  |
| <b>Management Action 2</b>     | Following approval of the Business Continuity Toolkit and Procedure, this will be rolled out to key individuals responsible for delivering on Business Continuity for their respective areas and training will be provided on the updates and requirements.  | <b>Responsible Owner:</b> | <b>Date:</b>     |
|                                |  | Strategic Risk Manager    | 31 December 2021 |
|                                |  |                           | <b>Priority:</b> |
|                                |  |                           | Low              |

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

|                                |  |                    |   |
|--------------------------------|--|--------------------|---|
| <b>Control</b>                 | Roles and responsibilities for Business Continuity have been explicitly defined and communicated.  | <b>Assessment:</b> |   |
|                                |  | <b>Design</b>      | ✓ |
|                                |  | <b>Compliance</b>  | x |
| <b>Findings / Implications</b> | <p>The Business Continuity Management Programme Policy was obtained which confirmed under section four to document the roles and responsibilities for Business Continuity Management. These outlined responsibilities for four main strands:</p> <ul style="list-style-type: none"> <li>- Business Continuity Accountable Officer (Strategic Risk Manager);</li> <li>- Executive Leadership Team;</li> <li>- Head of Departments; and</li> <li>- Staff.</li> </ul> |                    |   |

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

The Strategic Risk Manager is the overall lead for the Business Continuity Programme and is the key contact for all matters in relation to this area. They report into the Director of Response for the link to the Executive Level. However, through discussion with the Strategic Risk Manager, it was identified that there is heavy reliance on this one key member of staff with limited other resource for this area and therefore there is a risk that there is insufficient backup to the Strategic Risk Manager or succession planning.

All staff have a role to play in Business Continuity Management which is outlined in this document which is good practice as they are required to have a knowledge of the BCP and how to activate and are key in developing these plans as they have key knowledge of their departments and risks to their processes.

Annual mandatory training is provided to the Fire and Rescue Service staff to ensure they remain up to date on Business Continuity Management and their responsibilities.

Review of the 10 BCP's tested confirmed that each plan either identified an owner, key contacts or a group of owners such as Directors. However, this could be improved and more explicitly defined to ensure one member is responsible to ensure it is up to date and remains fit for purpose.

|                            |   |   |                                  |                                |
|----------------------------|---|---|----------------------------------|--------------------------------|
| <b>Management Action 3</b> | Resourcing for business continuity will be assessed and reviewed to identify if additional training is required for another individual to be able to deputise in the absence of the Strategic Risk Manager.<br><br>Business continuity plans will have a defined plan owner who is responsible for ensuring it remains up to date and is invoked correctly if required. | <b>Responsible Owner:</b><br>Strategic Risk Manager | <b>Date:</b><br>31 December 2021 | <b>Priority:</b><br><b>Low</b> |
|----------------------------|---|---|----------------------------------|--------------------------------|

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

|                |   |  |
|----------------|---|--|
| <b>Control</b> | Key business processes and business areas are supported by detailed BCPs which are reviewed annually and follow a consistent template across the Fire and Rescue Service. | <b>Assessment:</b><br><b>Design</b> ✓<br><b>Compliance</b> × |
|----------------|---|--|

|                                |  |
|--------------------------------|--|
| <b>Findings / Implications</b> | <p>A sample of 10 business processes / business areas was conducted to confirm a detailed BCP was in place which was up to date and followed a consistent template across the Service. Testing identified the following:</p> <ul style="list-style-type: none"> <li>In seven instances the BCP had not been updated within the last 12 months (two dated 2017, three 2018 and one 2019 and one 2020); and</li> <li>The level of detail recorded in each varied with different templates and standards used included the use of action cards for five and differing sections included within.</li> </ul> <p>The Strategic Risk Manager informed a new template is in the process of being created and agreed which will be rolled out across the Service to ensure all BCP's will be consistent and in line with expectation. Furthermore, the Strategic Risk Manager will be reviewing these upon return and conducting internal reviews to confirm they are fit for purpose.</p> <p>In addition, with seven of the 10 sampled BCP's being over a year old, these have therefore not been updated to reflect any learning or changes caused by COVID-19 and therefore there is a risk that they may be out of date. Therefore, these may not be effective if required to be invoked.</p> |
|--------------------------------|--|

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

|                            |   |   |                               |                                   |
|----------------------------|---|---|-------------------------------|-----------------------------------|
| <b>Management Action 4</b> | The new BCP template will be finalised and communicated to all assigned staff.<br>If required, training will be provided on the new template and requirements.<br>The Strategic Risk Manager will assess the returned BCP's to confirm they are adequately completed. | <b>Responsible Owner:</b><br>Strategic Risk Manager | <b>Date:</b><br>31 March 2022 | <b>Priority:</b><br><b>Medium</b> |
|----------------------------|---|---|-------------------------------|-----------------------------------|

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

|                         |   |  |   |
|-------------------------|---|--|---|
| Control                 | As per the Business Continuity Management Programme Policy, an element of the BCP's is required to be tested annually with an overall Test Programme agreed for Corporate and Service Delivery Groups.  | Assessment:<br>Design<br>Compliance          | ✓<br><br>x  |
| Findings / Implications | Due to the COVID-19 pandemic, the Fire and Rescue Service decided to not continue testing of departmental business continuity plans during this period due to the already high disruption to services caused. However, due to the impacts of COVID-19, the tests were in effect being tested live with disruptions such as loss of key staff, loss of buildings when having to work from home and therefore this is deemed reasonable in the circumstances.<br><br>Some desktop exercises have continued through this period such as the Industrial Action BCP and testing of this plan. This was conducted in May 2021 and the BCP was updated as a result with actions and lessons learned coming from the exercise.<br><br>The BCP Test Programme for 2017-2022 was obtained and this confirmed to include frequency of tests, whether they are desktop or actual and test type. Through review, it was confirmed this document did contain some gaps in documented frequencies and some BCP's dated longer than a year ago when they should be reviewed annually. There is therefore a risk that BCP's may not be tested or tested as frequently required and as such may not be fit for purpose in the event of an emergency.<br><br>The Strategic Risk Manager is due to meet on 10 September 2021 to discuss the testing programme and update with new dates and requirements. |  |   |
| Management Action 5     | The BCP Test Programme for 2017-2022 will be reviewed and updated to confirm it has been completed in full, with all frequencies and requirements included.<br><br>A tracker for departmental testing will be created to ensure each department conduct an annual test exercise.  | Responsible Owner:<br>Strategic Risk Manager | Date:<br>31 December 2021<br><br>Priority:<br>Low |

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

|                |  |  |
|----------------|--|--|
| <b>Control</b> | Essential core business functions have been identified with a BIA completed to identify how quickly they can function in the event of an incident.<br><br>Key risks have been identified and assessed. | <b>Assessment:</b><br><b>Design</b> ✓<br><b>Compliance</b> x |
|----------------|--|--|



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

|                                |  |  |  |  |
|--------------------------------|--|--|--|--|
| <b>Findings / Implications</b> | <p>A sample of 10 business processes / business areas was conducted to confirm that core functions have been identified and BIA's have been conducted with key risks noted. Testing identified the following:</p> <ul style="list-style-type: none"> <li>• In all instances, through the nature of a BCP, core functions have been outlined with actions resulting in how to respond in the event of an incident;</li> <li>• BIA's had been mentioned or documented in eight instances, however, these formed different versions and templates with some identifying detailed recovery time objectives and some lacking detail. In the remaining two instances, no BIA was mentioned or provided; and</li> <li>• References to risk varied between each BCP with two referring to risk registers in place, two not specifically mentioning risk and the remainder having references to risk throughout without a formal risk section.</li> </ul> <p>As part of the new Business Continuity Management Programme Policy and Business Continuity Toolkit, detailed steps and templates are to be provided to follow in respect of conducting BCP's, BIA's and documenting core systems and ownership.</p> <p>Review of the overall Strategic Risk Register confirmed business continuity is featured with key risks such as loss of staff.</p> <p>Where detailed BIA's and recovery time objectives have not been adequately defined, there is a risk that in the need to invoke the BCP, the process to do this may not be effective or efficient leading to additional loss of time.</p> |  |  |  |
|--------------------------------|--|--|--|--|

|                            |  |   |                               |                                   |
|----------------------------|--|---|-------------------------------|-----------------------------------|
| <b>Management Action 6</b> | <p>Business Impact Assessments (BIAs) will be completed as part of the new templates and completion of BCP's by departments.</p> <p>If required, training will be provided to individuals completing BIA's.</p> <p>The Strategic Risk Manager will assess the returned BIA's to confirm they are adequately completed.</p> | <b>Responsible Owner:</b><br>Strategic Risk Manager | <b>Date:</b><br>31 March 2022 | <b>Priority:</b><br><b>Medium</b> |
|----------------------------|--|---|-------------------------------|-----------------------------------|

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

|                                |  |                    |   |
|--------------------------------|--|--------------------|---|
| <b>Control</b>                 | Regular reporting through the governance structures in place within the Fire and Rescue Service is conducted for business continuity.  | <b>Assessment:</b> |   |
|                                |  | <b>Design</b>      | ✓ |
|                                |  | <b>Compliance</b>  | × |
| <b>Findings / Implications</b> | <p>Through our review of business continuity management within the Fire and Rescue Service, it was confirmed that business continuity activity is reported only on via exception or as part of Strategic Risk. This was further confirmed by the Strategic Risk Manager.</p> <p>Review of the Business Continuity Management Programme Policy, under section 10 for governance, it outlines how the arrangements for this policy are through the Service Delivery Board. However, at present no formal regular reporting of business continuity is conducted to update on progress against its objectives and instead this is conducted on an exception basis.</p> <p>An example was provided through Performance Assurance Board (PAB) on 3 August 2021 where an emerging risk in relation to industrial unions was identified, and as such a business continuity exercise was conducted and the BCP updated.</p> |                    |   |

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

However, in the absence of regular reporting of status of business continuity and progress made on the objectives, senior management are less aware and have less assurance that these processes are fit for purpose.

Key Performance Indicators could be developed for this area as good practice such as tracking against how many BCP's have been updated annually as required, how many annual test exercises have been conducted against the BCP's as required and status of internal reviews conducted by the Strategic Risk Manager and how many subsequent actions have arisen and been completed.

|                            |  |   |                                  |                                |
|----------------------------|--|---|----------------------------------|--------------------------------|
| <b>Management Action 7</b> | Key performance indicators for business continuity management will be created and reported on a quarterly basis through to the Strategic Delivery Board. | <b>Responsible Owner:</b><br>Strategic Risk Manager | <b>Date:</b><br>31 December 2021 | <b>Priority:</b><br><b>Low</b> |
|----------------------------|--|---|----------------------------------|--------------------------------|

## 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 actions |          |          |
|---|-------------------------------|------|-------------------------------|------|----------------|----------|----------|
|   |                               |      |                               |      | Low            | Medium   | High     |
| Risk S1 - Loss/unavailability of employees within Staffordshire Fire & Rescue Service | 0                             | (11) | 7                             | (11) | 5              | 2        | 0        |
| <b>Total</b>  |                               |      |                               |      | <b>5</b>       | <b>2</b> | <b>0</b> |

\* 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

### Scope of the review

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

| Objective of the risk under review   | Risks relevant to the scope of the review   | Risk source   |
|--|---|---------------|
| HMICFRS carried out a mini Covid related review and we could also follow up the findings from this coverage and ensure any agreed actions have been implemented in a timely manner and are embedded. Covid and Lessons Learnt regarding core systems, processes, and people. | Risk S1 - Loss/unavailability of employees within Staffordshire Fire & Rescue Service | Risk Register |

#### The following areas will be considered as part of the review:

- A Business Continuity Management Programme Policy and Policy Statement are in place and subject to appropriate review and ratification. We will benchmark this policy against other Emergency Services to provide any areas of best practice.
- A Business Continuity Plan is in place which has been subject to appropriate review and ratification. This has been updated to reflect the impacts of Covid. This is accessible to all staff, reflects current operating processes and has been subject to periodic review, update, and testing.
- The business continuity planning and disaster recovery roles, responsibilities and ownership are clearly defined, understood, and sit within a clear governance structure.
- Essential / core business functions have been identified, and a function / time matrix (or Business Impact Assessment or equivalent) has been developed which identifies how quickly departments need to be functional after a major incident. These include key areas such as governance, use of resources, staff health and safety, working with others and fulfilling statutory functions.
- Risks and dependencies relating to business continuity planning have been adequately identified, assessed and appropriate mitigation/management measures are in place.
- Following the completion of the Covid Inspection by HMICFRS, an action plan has been created to address any of the findings and this has been maintained up to date and periodically reported on progress.
- Actions identified within the plan have been assigned ownership and these have been completed / progress has been made towards completion in a timely manner to embed.

- A lesson learned exercise has been completed as a result of the impacts of Covid and these have been documented with any resulting actions being documented and assigned ownership and deadline dates.
- Reporting through the appropriate governance structure is conducted on a periodic basis of business continuity, especially as a result of Covid.

**The following limitations apply to the scope of our work:**

- The scope of the work will be limited to those areas examined and reported upon in the areas for consideration in the context of the objectives set out in for this review. It should not, therefore, be considered as a comprehensive review of all aspects in relation to Business Continuity that may exist now or in the future.
- Testing will be completed on a sample basis only and will be selected from the past twelve months financial year.
- This review will not involve detailed testing to verify the effectiveness of the plan, or an evaluation of the wider business continuity management arrangements.
- We will not comment on the appropriateness of decisions made.
- We will not complete or re-perform any emergency plans but will confirm these have been carried out by the Fire Authority.
- This review will not consider the detailed IT elements of business continuity.
- Assurance and testing will be limited to only those areas for consideration listed above.
- Our work does not provide absolute assurance that material errors, loss or fraud do not exist.

**Debrief held** 10 September 2021  
**Draft report issued** 23 September 2021  
**Responses received** 9 February 2022  
  
**Final report issued** 9 February 2022

**Internal audit Contacts** [Daniel.Harris@rsmuk.com](mailto:Daniel.Harris@rsmuk.com) Head of Internal Audit / 07792 948767  
  
[Angela.Ward@rsmuk.com](mailto:Angela.Ward@rsmuk.com) Senior Manager / 07966 914171  
  
[Aaron.Macdonald@rsmuk.com](mailto:Aaron.Macdonald@rsmuk.com) Assistant Manager

**Client sponsor** David Greensmith - Chief Finance Officer  
Glynn Luznyj – Director of Response  
  
**Distribution** David Greensmith - Chief Finance Officer  
Glynn Luznyj – Director of Response

**rsmuk.com**

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.

RSM UK Risk Assurance Services LLP is a limited liability partnership registered in England and Wales no. OC389499 at 6th floor, 25 Farringdon Street, London EC4A 4AB.