



Staffordshire Commissioner Fire and Rescue Authority

Internal Audit Progress Report

27 September 2023

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1 Key messages

The internal audit plan for 2023/24 was approved by the ETAP at the 24 May 2023 meeting. We will work closely with management to deliver an internal audit programme which remains flexible and 'agile' to ensure it meets your needs in the current circumstances.

This report provides an update on progress against that plan and summarises the results of our work to date.



We have not issued any final reports in relation to our 2023/24 audit plan.



We have commenced the audits in relation to Driver Training and Whistleblowing. Further details are included in Appendix A. Dates for most of the audits have been agreed and scoping is well underway for the remaining audits.



We have shared with management a number of briefings which are outlined in Appendix B below.

Appendix A – Progress against the internal audit plan 2023/24

Assignment	Status / Opinion issued	Actions agreed			Target ETAP (as per IA plan 31 March 2024 / change control*)	Actual ETAP
		L	M	H		
Whistleblowing	Fieldwork in Progress	TBC	TBC	TBC	September 2023 (now December 2023)	-
Driver Training	Fieldwork in Progress	TBC	TBC	TBC	September 2023 (now December 2023)	
Data Integrity	Scoping meeting held. Scheduled for completion 9 & 30 October 2023	TBC	TBC	TBC	September 2023 (now December 2023)	-
Fleet Management	Originally scheduled for w/c 7 August 2023 – refer to notes below	TBC	TBC	TBC	December 2023 (now May 2024)	
Financial Controls - Finance System Upgrade	w/c 9 & 30 October 2023	TBC	TBC	TBC	December 2023	-
Environmental, Social and Governance - Preparedness	Scoping meeting held – TBC by specialist team	TBC	TBC	TBC	February 2024	
Risk Management	w/c 27 November 2023	TBC	TBC	TBC	February 2024	-
Payroll	w/c 5 February 2024	TBC	TBC	TBC	February 2024 (now May 2024)	-



Assignment	Status / Opinion issued	Actions agreed			Target ETAP (as per IA plan 31 March 2024 / change control*)	Actual ETAP
		L	M	H		
Follow Up	w/c 19 February 2024	TBC	TBC	TBC	May 2024	-

Appendix B – Other matters

Changes to the audit plan

Our approach to working with you is to respond to your changing assurance needs. By employing an 'agile' or a 'flexible' approach to our service delivery, we are able to change the focus of audits / audit delivery. Detailed below are the changes to the audit plan:

Note	Auditable area	Reason for change
1	Driver Training	Management requested an additional audit around Driver Training. The fieldwork has commenced and it was anticipated that the report would be presented at the September 2023 ETAP meeting. However, fieldwork has taken longer than anticipated (due to access to documentation) and therefore, the debrief will take place in the next two weeks and the draft report will be presented to December 2023 ETAP meeting.
2	Data Integrity	Within the original audit plan, we had suggested that the Data Integrity audit take place in June and be reported to the September 2023 ETAP, however Management have requested that this take place in late Q2 and therefore it will be presented to the December 2023.
3	Payroll	Similarly, the Payroll audit was originally planned to take place in December 2023 and be reported to ETAP in February 2024, however, Management have requested that instead the audit commences in February and therefore the report will be presented at the May 2024 ETAP meeting.
4	Whistleblowing	It was anticipated that the report would be presented at the September ETAP meeting. However, fieldwork has taken longer than anticipated (due to access to documentation and resource constraints at Fire) and therefore, the debrief will take place in the next two weeks and the draft report will be presented to December 2023 ETAP meeting.
5	Fleet Management	Given the recent changes in Fleet, the audit will take place in Q4, to allow changes to embed.



Annual Opinion 2023/24

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 will need to be noted in the annual report and may result in a qualified or negative annual opinion. We have not issued any final reports to date.

Quality assurance and continual improvement

To ensure that RSM remains compliant with the IIA standards and the financial services recommendations for Internal Audit 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 being used to inform the training needs of our audit teams.

The Quality Assurance Team is made up of; the Head of the Quality Assurance Department (FCA qualified) and an Associate Director (FCCA qualified), with support from other team members across the department.

This is in addition to any feedback we receive from our post assignment surveys, client feedback, appraisal processes and training needs assessment.

Client Briefings

Since the last meeting we have issued the following client briefings:

- Emergency Services Briefing - August 2023; and
- Emergency Services Benchmarking 22/23.

These have been circulated to officers and members.



For more information contact

Dan Harris, Partner and Head of Internal Audit

Daniel.Harris@rsmuk.com

+44 7792 948767

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.

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