

Item 7 (i)

STAFFORDSHIRE FIRE AND RESCUE SERVICES

Follow Up

Internal audit report 6.23/24

FINAL

26 April 2024

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.

1. EXECUTIVE SUMMARY

Background

As part of the approved internal audit plan for 2023/24, we have undertaken a review to follow up on progress made by Staffordshire Fire and Rescue Services ('the Service') to implement the agreed management actions made as a result of the following Internal Audit reviews:

- Freedom of Information (FOI) 3.22/23;
- Governance – Community Safety Plan 4.22/23;
- Financial Controls – Pension Arrangements 5.22/23; and
- Follow Up 8.22/23.

The seven management actions reviewed as part of this audit were comprised of two medium and five low priority management actions.

Conclusion

Taking account of the issues identified in the remainder of the report, in our opinion Staffordshire Fire and Rescue Services has demonstrated **reasonable progress** in implementing agreed management actions.

Our work identified that six of the seven (86%) management actions reviewed had been fully implemented (five) or superseded (one). The remaining action was in progress at the time of audit.

Full details are provided in section 2 below.

Progress on actions

The following table includes details of the status of each management action:

Implementation status by review	Number of actions agreed	Status of management actions				
		Implemented	Implementation ongoing	Not implemented	Superseded	Completed or no longer necessary
FOI 3.22/23;	2	2	0	0	0	2
Governance – Community Safety Plan 4.22/23	1	1	0	0	0	1
Financial Controls – Pension Arrangements 5.22/23;	1	1	0	0	0	1
Follow Up 8.22/23	3	1	1	0	1	2
Total	7	5	1	0	1	6

2. FINDINGS AND MANAGEMENT ACTIONS

This report has been prepared by exception. Therefore, we have included only those actions graded as 2, 3 and 5. Each action followed up has been categorised in line with the following:

Status	Detail
1	The entire action has been fully implemented.
2	The action has been partly though not yet fully implemented.
3	The action has not been implemented.
4	The action has been superseded and is no longer applicable.
5	The action is not yet due.

Follow Up 8.22/23 (Business Continuity 1.21/22)

Original management action / priority	Business Impact Assessments (BIAs) will be completed as part of the new templates and completion of BCP's by departments. If required, training will be provided to individuals completing BIA's. The Strategic Risk Manager will assess the returned BIA's to confirm they are adequately completed. (Medium)
--	--

Audit finding / status	We were informed by the Strategic Risk Manager that the process of converting all departmental BCP's is currently ongoing. There is no specific training required for the individuals completing BIA. However ad-hoc training is delivered by the Strategic Risk Manager as required. 2 - The action has been partly though not yet fully implemented.
-------------------------------	--

Management Action	Business Impact Assessments will be completed as part of the new templates and completion of BCP's by departments.	Responsible Owner: Strategic Risk Manager	Date: 31 July 2024	Priority: Medium
--------------------------	--	---	------------------------------	----------------------------

APPENDIX A: DEFINITIONS FOR PROGRESS MADE

Progress in implementing actions	Overall number of actions fully implemented	Consideration of high priority actions	Consideration of medium priority actions	Consideration of low priority actions
Good	75% +	None outstanding.	None outstanding.	All low actions outstanding are in the process of being implemented.
Reasonable	51 – 75%	None outstanding.	75% of medium actions made are in the process of being implemented.	75% of low actions made are in the process of being implemented.
Little	30 – 50%	All high actions outstanding are in the process of being implemented.	50% of medium actions made are in the process of being implemented.	50% of low actions made are in the process of being implemented.
Poor	< 30%	Unsatisfactory progress has been made to implement high priority actions.	Unsatisfactory progress has been made to implement medium actions.	Unsatisfactory progress has been made to implement low actions.

The following opinions are given on the progress made in implementing actions. This opinion relates solely to the implementation of those actions followed up and does not reflect an opinion on the entire control environment.

APPENDIX B: ACTIONS IMPLEMENTED OR SUPERSEDED

From the testing conducted during this review we have found the following actions to have been fully implemented or superseded.

Assignment title	Management actions	Priority	Status
FOI (3.22/23)	The Service will ensure that the most up to date version of the Freedom of Information Access, Publication and Re-Use Policy is available on the Service's website.	Low	This action has been fully implemented.
FOI (3.22/23)	The Service will ensure documentation is held to support communication with applicants specially to evidence any delays in response and the status of the request.	Low	This action has been fully implemented.
Governance – Community Safety Plan (4.22/23)	The Service Performance Management Framework will be formally approved. The document will be reviewed annually to ensure it remains fit for purpose. The Framework will then be made available to all staff.	Low	This action has been fully implemented.
Financial Controls – Pension Arrangements 5.22/23	The job descriptions of the Pensions Coordinator and Pensions Remedy Manager will be reviewed by their respective Line Managers to ensure they are reflective of current arrangements. Each job description will be signed and dated by the appropriate Line Manager (Director of Finance/ Chief Finance Officer).	Low	This action has been fully implemented.
Follow up 8.22/23	The Service will use the results of the Cultural Survey to complete the Wellbeing Strategy Handbook. <i>We were informed by the Assistant Chief Fire Officer that services have moved on significantly since the cultural survey that was undertaken in 2021, so much so that the outcomes of that survey and subsequent actions have now been superseded by the HMICFRS values and culture report, the internal Hive Survey and workstreams that have come out of recommendations.</i> <i>Regarding the completion of the wellbeing strategy handbook, there has been notable progress in this area. Wellbeing initiatives are now managed through the collaborative service agreement with the Police under Occupational Health. Additionally, the Services have set up an internal Wellbeing, Inclusion and Culture meeting, alongside their People Strategy which will be published shortly.</i>	Medium	This action has been superseded and is no longer applicable.

Assignment title	Management actions	Priority	Status
Follow up 8.22/23	A BCP Test Programme Tracker for departmental testing will be implemented and fully completed to ensure each department conduct an annual test exercise.	Low	This action has been fully implemented.

APPENDIX C: SCOPE

Scope of the review

The internal audit assignment has been scoped to provide assurance on how Staffordshire Fire and Rescue Services manages the following area:

Objective of the area under review

Management has introduced effective systems for the monitoring of implementation of agreed management actions and ensuring that these are implemented in line with the agreed timescales.

Areas for consideration:

As part of the approved internal audit periodic plan for the 2023/24 Financial Year, we have completed a follow up review of all agreed management actions to ascertain their current status. We will seek management assurance for those categorised as 'low' priority actions.

As part of this review, we will be reviewing the resulting two 'medium' and five 'low' priority management actions from the following internal audit reports:

- FOI 3.22/23;
- Governance – Community Safety Plan 4.22/23;
- Financial Controls – Pension Arrangements 5.22/23; and
- Follow Up 8.22/23.

Limitations to the scope of the audit assignment:

- The review only covers audit recommendations previously made and does not review the whole control framework of the areas listed above, therefore we are not providing assurance on the entire risk and control framework.
- Management actions from the Driver Training 1.23.24 were not reviewed as these will be followed up as part of a Driver Training audit scheduled as part of the 2024/25 Audit Plan;
- Management actions from the Cyber Risk Assessment (CRA) 6.22.23 were not reviewed as these will be followed up as part of a Cyber Risk Assessment audit scheduled as part of the 2024/25 Audit Plan;
- Management actions from the Payroll 7.22.23 audit were followed up as part of the 2023/24 Payroll audit;
- We have not reviewed the actions from the PFI – Contract Management 2.22/23 review due to staff absences and will be following these up as part of the 2024/25 follow up audit;
- Where relevant to the recommendation being followed up, we will ascertain whether policies/procedures /documentation have been established but we have not assessed whether these are fit for purpose; and
- Our work does not provide absolute assurance that material errors, loss or fraud do not exist.

Debrief held 15 April 2024
Draft report issued 19 April 2024
Responses received 25 April 2024
Final report issued 26 April 2024

Internal audit Contacts Daniel.Harris@rsmuk.com, Partner and Head of Internal Audit
Angela.Ward@rsmuk.com, Associate Director
Kishan.Patel@rsmuk.com, Assistant Manager

Client sponsor David Greensmith, Director of Finance Assets and Resources
Distribution David Greensmith, Director of Finance Assets and Resources

We are committed to delivering an excellent client experience every time we work with you. If you have any comments or suggestions on the quality of our service and would be happy to complete a short feedback questionnaire, please contact your RSM client manager or email admin.south.rm@rsmuk.com

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 and 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.