



STAFFORDSHIRE FIRE & RESCUE SERVICES

Internal Audit Progress Report

5 December 2024

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KEY MESSAGES

The internal audit plan for 2024/25 was approved by the ETAP at the 27 February 2024 meeting. This report provides an update on progress against the plan and summarises the results of our work to date.



We have issued 3 final reports as part of the internal audit plan since the previous ETAP meeting in September:

- IT Controls - Third Party
- HR Absence Management
- Sustainability Strategy Review

A summary of the outcome of these reviews is provided in Section 1. [\[To discuss and note\]](#)

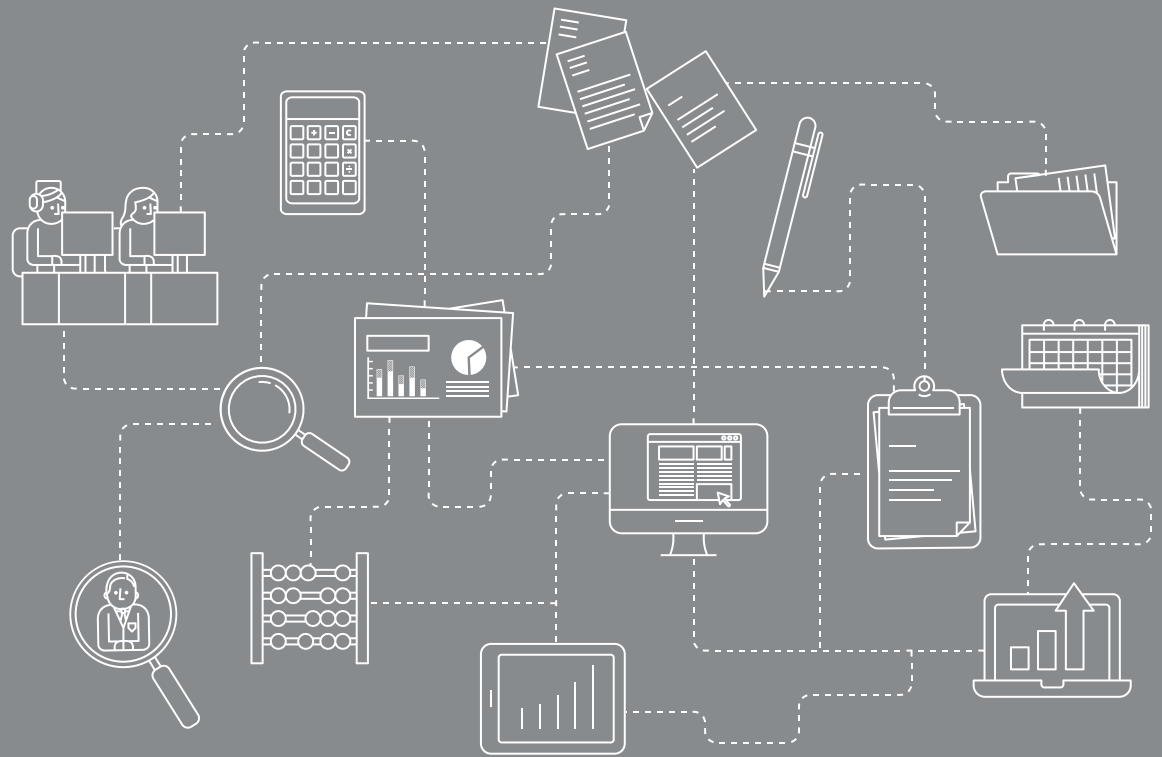
Details of the progress made against the internal audit plan are included at Appendix A. [\[To note\]](#)

Since the last JAC meeting in September 2024, we have issued the following newsletters and briefing papers:

- Emergency Services News Briefing November 2024
- Client Briefing on Internal Audit Code of Practice [\[To note\]](#)

Final Reports

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1 FINAL REPORTS

1.1 Summary of final reports being presented to this Committee

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

Assignment	Opinion issued	A	L	M	H
IT Controls - Third Party					
Over the course of the last year, the Service has implemented a number of controls to enhance the cyber control framework. These controls include CrowdStrike Endpoint Security and Microsoft Intune, a cloud-based unified endpoint management service for devices. However, there are several areas where controls still require further enhancement.					
These issues relate to not conducting phishing and whaling simulations annually; not testing the Information Security Incident Response Plan; not undertaking an ongoing review of third-party access and minimum security standard baselines, and the absence of a centrally coordinated approach for all network monitoring logs. We acknowledge that the Service is still on its cyber security journey, and this continues to progress. For example, no phishing exercises have been undertaken yet, but this had already been self-identified by the Service, and a phishing tool has been procured.	Partial Assurance	0	2	4	2
HR Absence Management					
The Service has appropriate controls in place to support staff during periods of sickness absence. However, we noted that not all staff are complying with the requirements of the Attendance Management (Sickness) Policy because our testing identified a number of occasions where Self-Certification Sickness Absence forms and/or Return to Work forms, including evidence of Return to Work interviews being carried out, were not retained on file. As a result, we have agreed one medium priority management action. We also noted that the current Performance and Capability Policy and Procedure was dated 2017. We were informed that work has commenced on reviewing and updating this document but we not provided with anything to confirm this. We have sgreed a 'low' priority management action, to ensure that this review is completed.	Substantial Assurance	0	1	1	0
Sustainability Strategy Review					
The Strategy developed by Staffordshire Fire and Rescue Service ('SFRS' or 'the Service') is ambitious and demonstrates the commitment of the Service to not only upholding their responsibilities as a fire and rescue service, but also to act as stewards towards the	Advisory	0	4	14	9

Assignment	Opinion issued	Actions agreed			
		A	L	M	H
<p>environment and society they operate in. Many of the goals and initiatives as part of the Environmental & Sustainability Strategy 2022 – 2027’ (the Strategy) are in alignment with best practice and strive to meet the goals of the Service. As SFRS progresses along their sustainability journey, the continued progress and ultimate success of their Strategy will require a clear overarching direction from leadership. This direction should guide the sustainability priorities through policies and collaborative initiatives to capitalise on efficiencies and reduce duplication of efforts, as well as create a culture of shared responsibility towards sustainability.</p> <p>The overarching direction will also be imperative to help SFRS balance the priorities of operations and sustainability efforts. The analysis and management actions that have been presented in this report should be reviewed and utilised by the Service to continue to build on the progress that has been made towards their Strategy and to support an increasingly collaborative and environmentally responsible Service.</p>					

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

Theme	Low	Medium	High
Design of the control framework	1	3	1
Policies and / or procedures	1	0	1
Non-compliance with policies / procedures	2	3	0
Poor record keeping	1	2	0
Total	5	8	2

Appendices

02



APPENDIX A: PROGRESS AGAINST THE INTERNAL AUDIT PLAN 2024/25

Assignment	Status / Opinion issued	Actions agreed			Target ETAP (as per original IA plan and revised per change control*)	Actual ETAP
		L	M	H		
Procurement (1/24.25)	Final Report - Substantial Assurance	1	1	0	September 2024	September 2024
Protection Activity (2.24/25)	Final Report -Reasonable Assurance	1	2	0	December 2024 (now September 2024)	September 2024
IT- Cyber Risk Management	Final Report – Partial Assurance	2	4	2	September 2024 (now December 2024)	December 2024
HR - Absence Management	Final Report - Substantial Assurance	1	1	0	December 2024	December 2024
Sustainability Strategy	Final Report – Advisory	4	14	9	B/fwd from 23/24 Audit Plan	December 2024
Capital Framework	Scheduled for w/c 6 th January 2025 – Scope issued		-		March 2025	-
Key Financial Controls	Scheduled for w/c 17 th February 2025		-		May 2025	-
Follow Up	Scheduled for w/c 27 th January 2025		-		March 2025	-

* The timing of these audits have been changed to accommodate staff availabilities (we have not noted any issues with these timing changes).

APPENDIX B: OTHER MATTERS

Detailed below are the changes to the audit plan:

There have been no changes to the audit plan since the last ETAP meeting.

Annual Opinions 2024/25

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 and how these may impact both our Head of Internal Audit Opinions, and your annual report. We have issued five final reports to date, with one resulting in a negative opinion (IT Security Controls). This will be noted in our annual report but will not in isolation result in a qualified opinion.

We will provide further updates in 2024/25 with any impact from this work on our opinions.

Information and briefings

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

- Emergency Services News Briefing (December 2024)
- Client Briefing on Internal Audit Code of Practice [\[To note\]](#)

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.

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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