

Item 7 (i)



STAFFORDSHIRE FIRE & RESCUE SERVICES

Internal Audit Progress Report

26 September 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.

CONTENTS

Key messages.....	3
1 Final reports.....	5

Appendices

Appendix A: Progress against the internal audit plan 2024/25.....	7
Appendix B: Other matters.....	8

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.



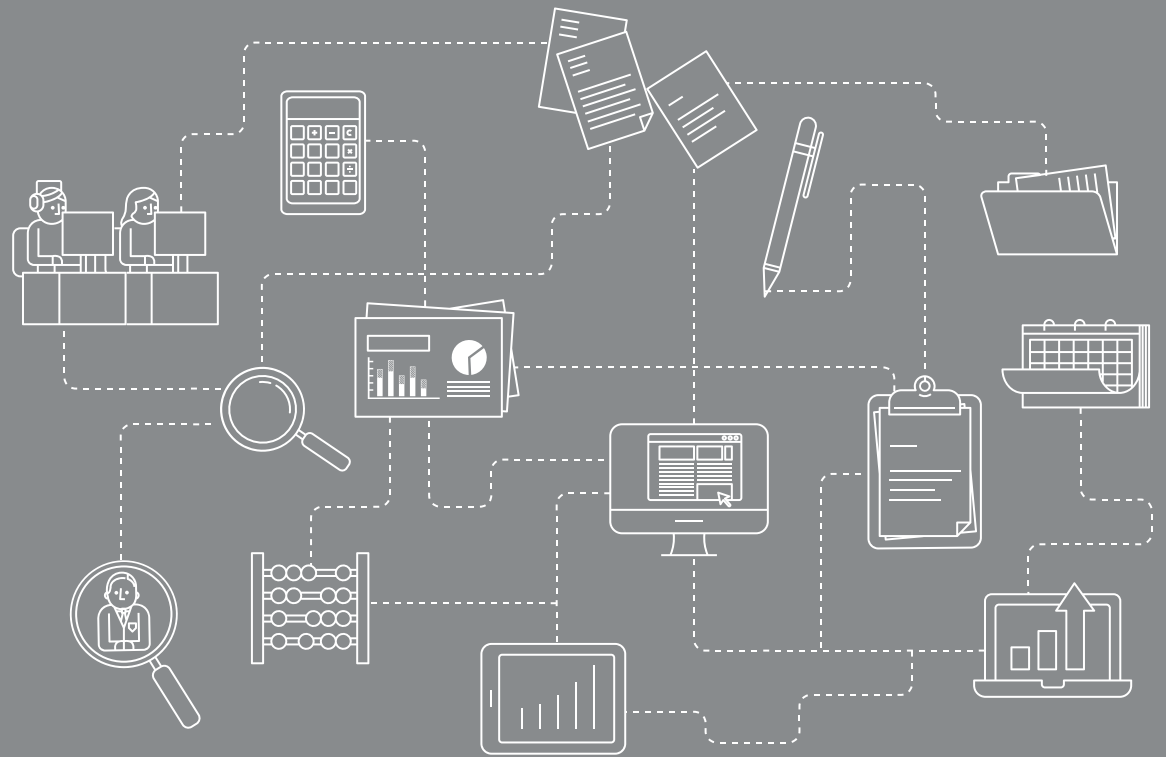
Since the approval of the Audit Plan, we have issued the Procurement and Protection Activity assignment reports in final.

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. [\[To note\]](#)

Final Reports

01



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	Actions agreed			
		A	L	M	H
<p>Protection Activity (2.24/25) A control framework is in place for the oversight and management of Protection Activity across the Service. The Service is continuing to improve and new processes for inspection for property assigned medium, low and very low priority, have recently been implemented. Our audit work has highlighted areas of improvement relating to inspection notice periods and the completion and retention of Audit Forms; resulting in two 'medium' and one 'low' priority management actions agreed.</p>	Reasonable Assurance	0	1	2	0
<p>Procurement (1.24/25) Overall, our review has found that there is a well designed, efficient and effective control framework in place for Procurement across the Force and Service undertaken by the Commercial Services Team. For the majority of cases reviewed, the Commercial Services Team could demonstrate that contracts were being procured in line with the Contract Standing Orders. We have noted a few areas of improvement in relation to the retention of supporting documentation and the timely signing of contractual documentation.</p>	Substantial Assurance	0	1	1	0

1.2 Themes arising from control observations

Theme	Low	Medium	High
Policies and / or procedures	1		
Non-compliance with policies / procedures	1	2	
Poor record keeping		1	
Total	2	3	

Of the control observations raised in the internal audit plan to date, the category that is most common is 'non-compliance with policies / procedures'.

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)	Substantial Assurance	1	1	0	September 2024	September 2024
Protection Activity (2.24/25)	Reasonable Assurance	1	2	0	December 2024 (now September 2024)	September 2024
IT- Cyber Risk Management	Draft Report Issued	-	-	-	September 2024 (now December 2024)	-
HR - Absence Management	Scheduled for w/c 16 th September 2024		-		December 2024	-
Capital Framework	Scheduled for w/c 6 th January 2025		-		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	-

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 two final reports to date, both resulting in positive opinions.

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 (August 2024);
- Global Internal Audit Standards; and
- RSM Risk Radar.

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.

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.