



## STAFFORDSHIRE FIRE & RESCUE SERVICES

HR - Absence Management

FINAL Internal Audit Report: 4.24/25

25 November 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

Audit outcome overview .....	3
Summary of management actions .....	5

## Appendices

Detailed findings and actions .....	8
Appendix A: Categorisation of findings .....	12
Appendix B: Scope .....	13

# AUDIT OUTCOME OVERVIEW

In line with our scope, included at Appendix B, the overview of our findings is detailed below.

## Background / Why we did the audit

The Service has an Attendance Management (Sickness) Policy in place, which applies to all employees. The objectives of this Policy are to:

- Provide procedures to support staff and assist in the management of sickness absence;
- Provide a reference point for attendance related issues.

The most recent Service Performance Report (Q1 - 2024/25) shows a continuing, reducing trend in the numbers of employees absent from work due to sickness. As at 30 June 2024, the total number of staff absent due to sickness was 83, of which 29 were considered long-term sick. This compares to a recent peak, in December 2023, of 121 employees absent due to sickness.

**Conclusion:** 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.

**Internal audit opinion:**



Minimal Assurance



Partial Assurance



Reasonable Assurance



Substantial Assurance

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

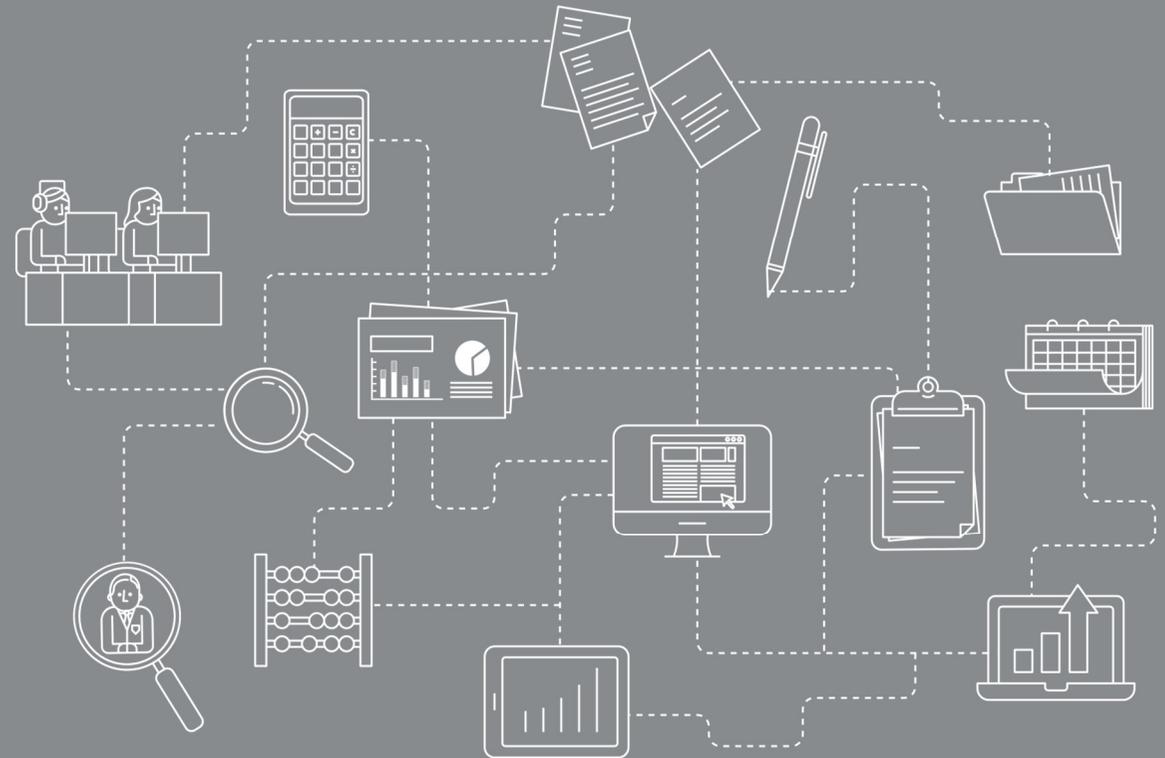
---

**Audit themes:**

- The Performance and Capability Policy and Procedure was last reviewed and updated in March 2017. We were informed that this Policy is currently being reviewed and updated. However, at the time of our audit, it was not clear how much progress has been made and no draft, revised policy was available. **(Low)**
- The Attendance Management (Sickness) Policy requires all staff to provide notification of any sickness absence; a potential return to work date; self-certification of sickness, where appropriate; medical certificates, after a certain period of absence; and fitness for work certificates on their return to work. A Return to Work interview may also be carried out by the employees line manager. Our sample testing identified a number of exceptions where documentation was not available to support the period of sickness absence. There is a risk that the HR Team does not receive all relevant information regarding employee sickness and is unable to provide the necessary levels of support to staff. **(Medium)**
- The Service has an Attendance Management (Sickness) Policy in place. The aim of the Policy is to provide procedural guidance to support staff and assist in the management of sickness absence. The Policy acts as a central reference point for all attendance related issues, and is subject to regular review.
- Data regarding long term absences and staff working modified duties is presented to the Workforce planning Board every six weeks, to assist workforce planning within the service.
- A HR update is presented within the quarterly Service Performance Report, this includes data regarding the Sickness. Details regarding trends, notable actions / changes within the quarter and future activity plans are discussed.

# Summary of Actions for Management

01



# SUMMARY OF MANAGEMENT ACTIONS

The action priorities are defined as\*:

## High

Immediate management attention is necessary.

## Medium

Timely management attention is necessary.

## Low

There is scope for enhancing control or improving efficiency.

Ref	Action	Priority	Responsible Owner	Date
1	The Service will ensure the Performance and Capability Policy and Procedure is updated, reviewed and approved.	Low	Louise Sanders	31 January 2025
2	The Service will take a robust approach to ensuring that all absent individuals complete all relevant forms / documents on their return to work. Dip sampling of cases will take place to ensure documentation has been received and process applied.	Medium	Louise Sanders	30 April 2025

\* Refer to Appendix A for more detail

# Detailed Findings and Actions

# 02



## 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 audit testing undertaken.

### Area: Performance and Capability Policy and Procedure

<b>Control</b>	<p>The Service has a Performance and Capability Policy and Procedure in place. The aim of the Procedure is to provide a fair, open, and reasonable way to respond where the capability of an employee to perform their job gives rise for concerns.</p> <p>Additionally, it may also be used to address persistent or intermittent short term absence due to an underlying medical condition, whereby the employee has been unable to attend work due to genuine sickness.</p> <p>The Procedure is subject to regular review and is easily accessible to all staff members via the Organisation's local intranet, Staffnet.</p>	<b>Assessment:</b>		
		<b>Design</b>	✓	
		<b>Compliance</b>	×	
<b>Findings / Implications</b>	<p>The Policy was last reviewed and updated in March 2017. We were informed the Policy is currently being reviewed and will be finalised in January 2025. There is a risk that the Policy does not reflect current operations and practice.</p> <p>We confirmed, via screenshot, that the Policy is made available to staff via the intranet, Staffnet.</p>			
<b>Management Action 1</b>	The Service will ensure the Performance and Capability Policy and Procedure is updated, reviewed and approved.	<b>Responsible Owner:</b>	<b>Date:</b>	<b>Priority:</b>
		Louise Sanders	31 January 2025	Low

### Area: Sickness Certification

<b>Control</b>	<p>For absence up to a period of seven calendar days, the individual must complete a Self Certification-Sickness Absence form on their return to work.</p> <p>The individual will then discuss this with their Line Manager on their return to work and forward the completed form to Human Resources (HR).</p>	<b>Assessment:</b>	
		<b>Design</b>	✓
		<b>Compliance</b>	×
<b>Findings / Implications</b>	<p>Our testing identified the following exceptions:</p> <ul style="list-style-type: none"> <li>• In 2/20 cases, we were not provided with a Self Certification-Sickness Absence form for the absence;</li> <li>• In 1/20 cases, the individual is still absent from the Service; and</li> <li>• In 8/20 cases, there was no Sickness Certification on file, however we were informed this is due to the individuals Med 3 (fit) note covering this period of absence.</li> </ul> <p>Where documentation is not available there is a risk that due process and review and has not consistently taken place.</p>		

### Area: Sickness Certification

<b>Management Action 2</b>	The Service will take a robust approach to ensuring that all absent individuals complete all relevant forms / documents on their return to work.  Dip sampling of cases will take place to ensure documentation has been received and process applied.	<b>Responsible Owner:</b> Louise Sanders	<b>Date:</b> 30 April 2025	<b>Priority:</b> Medium
----------------------------	--	---	-------------------------------	----------------------------

### Area: Returning to work - Short term absence

<b>Control</b>	Upon returning to work, the individual will attend a return to work interview with their Line Manager. Subsequently, the individual's Line Manager will complete the Return to Work Interview form and record the employee fit to work.	<b>Assessment:</b> <b>Design</b> ✓ <b>Compliance</b> ×
<b>Findings / Implications</b>	Our testing identified the following exceptions: <ul style="list-style-type: none"><li>In 2/10 cases, at the time of audit, we did not receive the individuals Return to work form.</li></ul> Where documentation is not available there is a risk that due process and review and has not consistently taken place.	
<b>Management Action</b>	Please see Management Action 2 above.	

### Area Returning to work - Long term absence

<b>Control</b>	The individual will notify their Line Manager as soon as possible informing them they are intending to return to work. The individual should inform their Line Manager if there are any restrictions or modifications that will be required for their role, as per their Med 3 (fit) note. The individuals Line Manager will then make the following arrangements: <ul style="list-style-type: none"><li>Any modifications or reasonable adjustment to your current role;</li><li>Prepare a schedule of appropriate refresher or update and awareness training to enable you to carry out your normal duties;</li><li>Arrange a fitness test if appropriate (Operational staff); and</li><li>Arrange an appointment with occupational health, if necessary.</li></ul> The individual attends a return to work interview with their Line Manager. Subsequently, the employees Line Manager will complete the Return to Work Interview form and book the individual fit to work.	<b>Assessment:</b> <b>Design</b> ✓ <b>Compliance</b> ×
----------------	--	--

---

## Area Returning to work - Long term absence

### Findings / Implications

Our testing identified the following exceptions:

- In 7/10 cases, the individual had not informed their Line Manager of their expected return date;
- In 1/10 cases, the employee is still absent from the Service;
- In 3/10 cases, we were not provided with the return to work meeting form; and
- In 1/10 cases, we were provided with the individuals return to work meeting form. However, it was only signed by the individual, not their Line Manager as well.

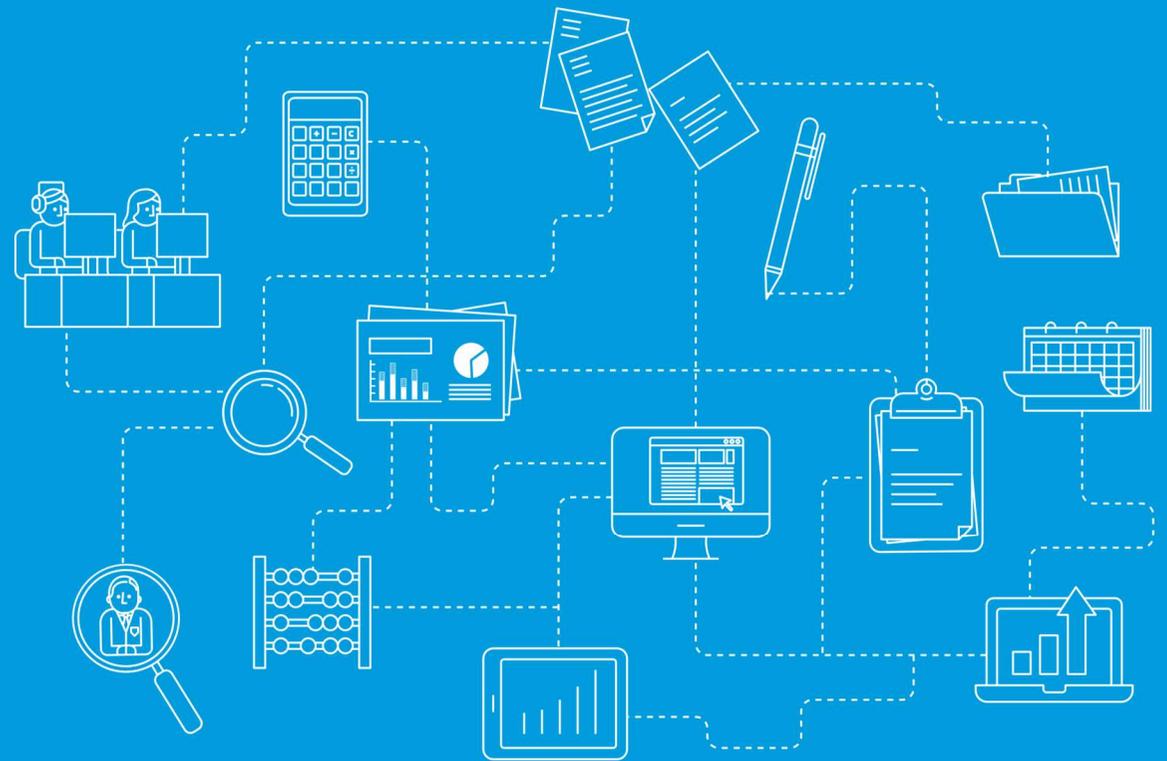
Where documentation is not available or complete there is a risk that due process and review and has not consistently taken place.

### Management Action

Please see Management Action 2 above.

# Appendices

# 03



# APPENDIX A: CATEGORISATION OF FINDINGS

## Categorisation of internal audit findings

### Low

There is scope for enhancing control or improving efficiency.

### 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.

Area	Control design not effective*	Non-compliance with controls*	Agreed actions		
			Low	Medium	High
Absence Management	0 (11)	2 (11)	1	1	0
<b>Total</b>			<b>1</b>	<b>1</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 risk.

Objective of the risk under review	Risks relevant to the scope of the review	Risk source
This review will consider the framework in place for managing staff absences. We will ensure that policies and procedures are being consistently applied with supporting documentation maintained on file.	Loss of Key Staff	Corporate risk register

### When planning the audit, the following were agreed:

#### Areas for consideration:

- Processes are in place to ensure that staff charged within managing staffing levels are aware of absences in a timely manner.
- Sickness is monitored and reported on a regular basis, at department level; with regular reporting to Management, Executive and Board.
- Policies and procedures are in place for the management of sickness absence. These are subject to periodic review to ensure that they remain up to date and reflect current operating practice.
- For a sample with short, medium and long term absence reported in year across a sample of divisions/ departments test to confirm:
  - Regular contact is made and documented with staff on prolonged absences.
  - Doctors' notes are retained for prolonged periods of absence.
  - Return to work interviews are held and recorded with staff on their return to work.
  - Appropriate referrals are made to occupational health in line with the agreed policies to minimise the risk of additional spells of sickness absence.

#### Limitations to the scope of the audit assignment:

- 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.
- We will not confirm that the sickness and absence or leave policies and procedures are complete and legal or fit for purpose.
- We will not provide assurance that sickness/absence rate will decline.
- We will not provide assurance over whether all sickness taken is valid, or that suitable processes are being undertaken within occupational health.
- We will not confirm that all sickness absences are recorded.

- 
- Any testing undertaken as part of this audit will be compliance based and sample testing only based on the current financial year (with the exception of long term cases where it is likely to span across more than one financial year).
  - The results of any data analytics work completed are reliant on the quality of data provided to us.
  - IT related controls are outside the scope of this audit. Legal and regulatory compliance is outside the scope of this review.
  - The results of our work are reliant on the quality and completeness of the data and information provided to us; and
  - Our work will not provide an absolute assurance that material errors, loss or fraud do not exist.

**Debrief held** 24 October 2024  
**Draft report issued** 14 November 2024  
**Responses received** 25 November 2024

**Internal audit Contacts** **Daniel Harris, Head of Internal Audit**  
[Daniel.Harris@rsmuk.com](mailto:Daniel.Harris@rsmuk.com)  
07792 948767

**Angela Ward, Associate Director**  
[Angela.Ward@rsmuk.com](mailto:Angela.Ward@rsmuk.com)  
07966 091471

**Final report issued** 25 November 2024

**Client sponsor Distribution** David Greensmith, Director of Finance  
David Greensmith, Director of Finance

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](mailto:admin.south.rm@rsmuk.com).

## FOR FURTHER INFORMATION CONTACT

**Dan Harris, Head of Internal Audit**

Email: [Daniel.Harris@rsmuk.com](mailto:Daniel.Harris@rsmuk.com)

Telephone: 07792 948789

**Angela Ward, Associate Director**

Email: [Angela.Ward@rsmuk.com](mailto:Angela.Ward@rsmuk.com)

Telephone: 07966 091471

### **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.