



NYFRS - Internal Audit Update Report

This document has been prepared for the Independent Audit Committee to provide a status update in relation to the Services actions arising from the current Internal Audit Inspections.

The Audit Recommendations register currently holds a total of 126 recommendations. The table below provides a ‘quick’ summary of those audits:

| Report Date | Assignment | Actions Agreed | | | | Total | Status |
|-------------|--|----------------|----|----|------------|-------|-----------------------|
| | | L | M | H | Suggestion | | |
| 27/07/2022 | Payroll - Processes and Control Assurance | 1 | 4 | 2 | 1 | 8 | Partial Assurance |
| 17/11/2022 | Fleet Management | 0 | 5 | 0 | 0 | 5 | Partial Assurance |
| 21/11/2022 | Gazetteer Patching Review | 2 | 3 | 1 | 0 | 6 | Partial Assurance |
| 22/11/2022 | Health and Safety | 0 | 1 | 2 | 0 | 3 | Partial Assurance |
| 13/03/2023 | On-call Fire Fighter Recruitment | 2 | 1 | 2 | 0 | 5 | Partial Assurance |
| 01/04/2023 | Follow Up (Payroll) | 0 | 2 | 0 | 0 | 2 | Reasonable Progress |
| 22/05/2023 | Procurement | 0 | 5 | 6 | 1 | 12 | Minimal Assurance |
| 30/08/2023 | ICT: Maintenance and Updates (Revised) | 1 | 3 | 1 | 0 | 5 | Partial Assurance |
| 07/11/2023 | Follow Up (Fleet Management, Health & Safety, Gazetteer and On-Call Firefighter Recruitment) | 1 | 9 | 1 | 0 | 11 | Partial Assurance |
| 12/02/2024 | Grenfell Action Plans | 2 | 1 | 0 | 0 | 3 | Substantial Assurance |
| 19/03/2024 | Supplier Payments: Process and Control Assurance | 0 | 6 | 3 | 0 | 9 | Minimal Assurance |
| 20/03/2024 | Estates Management | 3 | 10 | 3 | 0 | 16 | Minimal Assurance |
| 29/08/2024 | Asset Management | 2 | 4 | 4 | 0 | 10 | Minimal Assurance |
| 29/08/2024 | Follow up of Previous Internal Audit Management Actions | 4 | 4 | 0 | 0 | 8 | Little Progress |
| 29/08/2024 | Security Policy Framework | 1 | 7 | 2 | 1 | 11 | Minimal Assurance |
| 30/10/2024 | Payroll: Process and Control Assurance | 3 | 3 | 0 | 0 | 6 | Reasonable Assurance |
| 08/11/2024 | Financial Planning | 2 | 0 | 0 | 0 | 2 | Substantial Assurance |
| 11/11/2024 | Misconduct | 2 | 1 | 1 | 0 | 4 | Reasonable Assurance |
| | | 26 | 69 | 28 | 3 | 126 | |

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Of the 126 recommendations listed as of the 19 November 2024, 43 are agreed as 'Closed' with 83 categorised as 'Live' with these further considered as follows:

- 24 recommendations are identified as completed by the Service, pending follow up.
n.b. As these have to be signed off by the auditors, they will remain on the action plan until this has been fulfilled.
- 59 recommendations are identified as in progress and on target. These actions will continue to be monitored by the Service, with regular updates provided by their owners. This is an increase of 12 on the last report considering the 3 new Audit reports received.
- 5 recommendations remain listed as overdue.
 - 2 Amber recommendations relate to Gazetteer Patching Audit and are dependent on progress with a national SLA with Devon and Cornwall (expected to be completed by January 2025)
 - 1 Amber recommendation relates to On-Call firefighter recruitment and is subject to the completion of a live recruitment process (remains underway)
 - 1 Amber recommendation is related to changes to the Procurement Act 2023, which is not due to 'go live' until 2025 (currently listed in February as indicated by the Cabinet Office)
 - 1 Red recommendation is related to investigation around an on-line purchasing system for the Service. Due to the transition to a Mayoral Combined Authority shared service due diligence was deemed necessary to ensure best value for money and appraisal of all available options.

Therefore, whilst it is acknowledged by the Service that these 5 recommendations are overdue, the Service are comfortable that the mitigation offers satisfactory rational at this time as to why. That being said all 5 will remain subject to close scrutiny until their completion and sign off.

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The below table summarises the Assignment area of where these remaining 59 audit recommendations sit:

| Assignment | Actions Agreed | | | | Total | Status |
|--|----------------|----|----|------------|-------|-----------------------|
| | L | M | H | Suggestion | | |
| Asset Management | 2 | 4 | 4 | | 10 | Minimal Assurance |
| Estates Management | 2 | 8 | 1 | | 11 | Minimal Assurance |
| Fleet Management | | 2 | | | 2 | Partial Assurance |
| Follow Up (Fleet Management, Health & Safety, Gazetteer and On-Call Firefighter Recruitment) | 2 | 1 | | | 3 | Partial Assurance |
| Follow Up (Payroll) | | | | | | Reasonable Progress |
| Follow up of Previous Internal Audit Management Actions | | | | | | Little Progress |
| Gazetteer Patching Review | | 2 | | | 2 | Partial Assurance |
| Grenfell Action Plans | | 1 | | | 1 | Substantial Assurance |
| Health and Safety | | | | | | Partial Assurance |
| ICT: Maintenance and Updates (Revised) | | | | | | Partial Assurance |
| On-call Fire Fighter Recruitment | | | | | | Partial Assurance |
| Payroll - Processes and Control Assurance | | | | 1 | 1 | Partial Assurance |
| Procurement | | 1 | 1 | 1 | 3 | Minimal Assurance |
| Security Policy Framework | 1 | 7 | 2 | 1 | 11 | Minimal Assurance |
| Supplier Payments: Process and Control Assurance | | 1 | 2 | | 3 | Minimal Assurance |
| Financial Planning | 2 | | | | 2 | Substantial Assurance |
| Payroll: Process and Control Assurance | 3 | 3 | | | 6 | Reasonable Assurance |
| Misconduct | 2 | 1 | 1 | | 4 | Reasonable Assurance |
| | 14 | 31 | 11 | 3 | 59 | |

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The status of the remaining audits for 2024/25 are listed below with Service points of contact identified and engaged with the programme.

| Upcoming:- | Date(s) |
|--------------------------|---------------------------------|
| <i>Data Quality</i> | <i>In progress</i> |
| <i>Health and Safety</i> | <i>In progress</i> |
| Safeguarding | Week commencing 13 January 2025 |
| Operational Training | Week commencing 27 January 2025 |
| Follow Up | Week commencing 17 March 2025 |

Interim Director of Service and Design
North Yorkshire Fire and Rescue Service
November 2024

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