



YORK AND NORTH YORKSHIRE DEPUTY MAYOR FOR POLICE, FIRE AND CRIME – NORTH YORKSHIRE FIRE FUNCTION

Internal Audit Progress Report

20 March 2025

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.

THE POWER OF BEING UNDERSTOOD
AUDIT | TAX | CONSULTING





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

Appendix C: Key performance indicators 9

KEY MESSAGES

The internal audit plan for 2024/25 was approved by the Independent Audit Committee at the 19 March 2024 meeting. This report provides an update on progress against the plan and summarises the results of our work to date.



We have issued two 2024/25 final reports as part of the internal audit plan since the Independent Audit Committee meeting on 28 November 2024:

- Data Quality
- Health and Safety

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

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

Final Reports

01



1 FINAL REPORTS

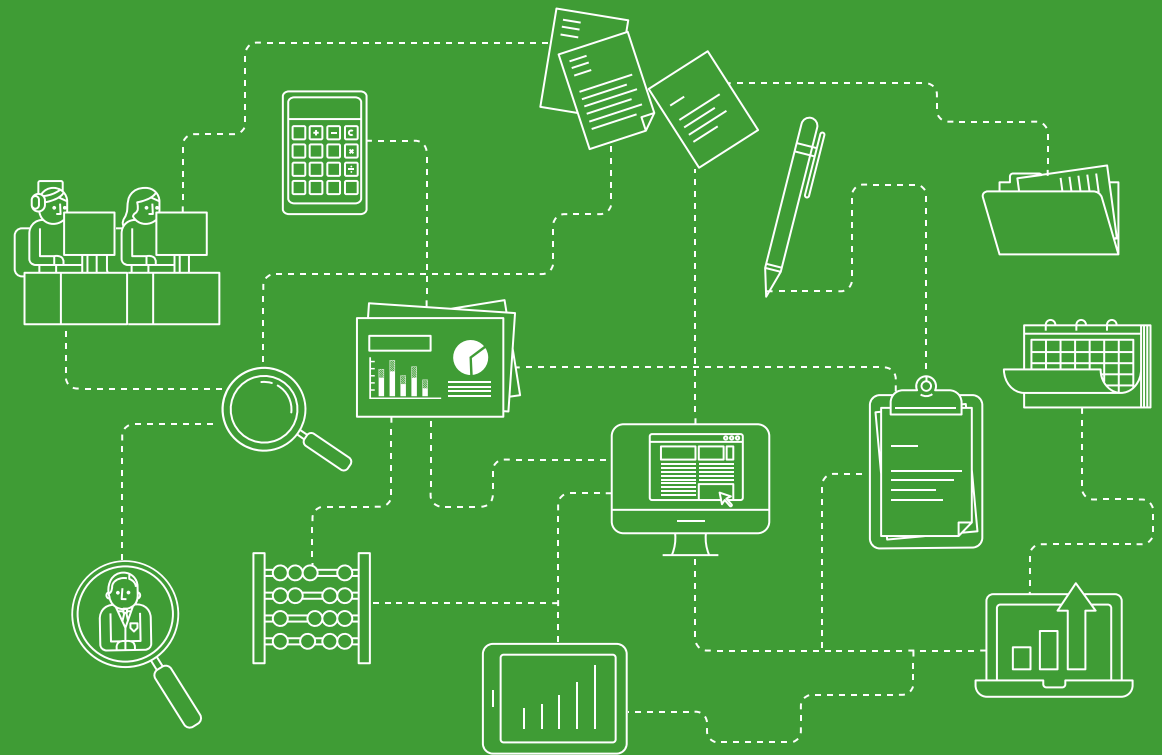
1.1 Summary of final reports being presented to this Committee

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

Assignment	Opinion issued	Actions agreed		
		L	M	H
<u>Data Quality</u>				
<u>Objective:</u>				
Data quality helps organisations improve their decision-making abilities, reduce risk, and increase efficiency in processes. We will carry out a data quality review, the exact scope of which will be agreed with management during the audit year.	Partial Assurance	2	6	0
<u>Health and Safety</u>				
<u>Risk</u>				
Risk reference: 8497 – NYFRS fail to adhere to relevant statutory guidance and practices in relation to Health and Safety which places officers, staff and the public at risk.	Partial Assurance	3	2	2
<u>Objective</u>				
To ensure the Service has adequate controls and processes in place to respond to any health and safety incidents and ensure timely actions and reporting is carried out.				

Appendices

02



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

The below table sets out the progress against the internal audit plan 2024/25. Updates are accurate at the time of writing on 4 November 2024.

Assignment	Status / Opinion issued	Actions agreed				Target Independent Audit Committee	Actual Independent Audit Committee
		A	L	M	H		
Payroll: Process and Control Assurance	Reasonable Assurance [●]	0	3	3	0	September 2024	November 2024
Misconduct	Reasonable Assurance [●]	0	2	1	1	November 2024	November 2024
Financial Planning	Substantial Assurance [●]	0	2	0	0	November 2024	November 2024
Data Quality	Partial Assurance [●]	0	2	6	0	March 2025	March 2025
Health and Safety	Partial Assurance [●]	0	3	2	2	March 2025	March 2025
Safeguarding	Fieldwork complete	Findings subject to quality assurance.				June 2025	-
Follow Up of Previous Internal Audit Management Actions	Fieldwork in progress	-	-	-	-	June 2025	-

APPENDIX B: OTHER MATTERS

The following changes to the plan were previously reported to the Committee:

Note	Auditable area	Reason for change
1	Operational Training	We have agreed to defer the Operational Training to the 2025/26 Internal Audit Plan due to ongoing internal activity in the area. We are conducting a more substantial Follow Up activity to conclude on the implementation of all completed actions.

Head of Internal Audit Opinion 2024/25

The committee should note that the assurances given in our audit assignments are included within our Annual Assurance report. The committee should note that any negative assurance opinions or advisory reviews with significant weaknesses will need to be noted in the annual reports and may result in a qualified / negative annual opinion. We have issued five final reports to date, three of which were a positive assurance and two were negative. The two negative reports will impact but will not in isolation qualify our opinion.

The follow up review is also critical to informing our opinion as we are in the process of following up a number of the 2023/24 management actions, a number of which related to negative assurance opinion reports. We will provide further updates on the 2024/25 plan to the next meeting, and we are discussing the potential impact to the opinion as our work is finalised with the CFO in March and April.

Other assurance activity

Since the last Independent Audit Committee meeting, we have issued the following briefings:

- Emergency Services News Briefing (February 2025)
- RSM Emerging Risk Radar Spring 2025
- Application Note Global Internal Audit Standards in the UK Public Sector (January 2025)

APPENDIX C: KEY PERFORMANCE INDICATORS

	Delivery				Quality		
	Target	Actual	Notes		Target	Actual	Notes
Audits commenced in line with original timescales*	Yes	Yes	-	Conformance with PSIAS	Yes	Yes	-
Draft reports issued within 10 days of debrief meeting or last evidence received	10	21 days*	See notes below *	Liaison with external audit to allow, where appropriate and required, the external auditor to place reliance on the work of internal audit	Yes	Yes	-
Management responses received within 10 days of draft report	10 days	5 days	-	Response time for all general enquiries for assistance	2 working days	100%	-
Final report issued within 3 days of management response	3 days	3 days	-	Response for emergencies and potential fraud	1 working day	N/A	-

Notes

* Further evidence requests were made following completion of the quality assurance process impacting the KPI. All of these were also impacted by auditor annual leave, sickness and study leave. Please note 4/5 (80%) of audit reports have hit the correct IAC meeting.

The above key performance indicators take into account any changes agreed by management and the Independent Audit Committee during the year. Through employing an agile or a flexible approach to our service delivery we are able to respond to your assurance needs.

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 **York and North Yorkshire Deputy Mayor for Police, Fire and Crime – North Yorkshire Fire Function**, 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.