



YORK AND NORTH YORKSHIRE COMBINED AUTHORITY – FIRE

Code of Ethics

Final Internal Audit Report: 2.25/26

9 September 2025

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AUDIT OUTCOME OVERVIEW

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

- Background:** An audit of Code of Ethics (CoE) was undertaken as part of the approved Internal Audit Plan for 2025/26 at North Yorkshire Fire and Rescue Service (NYFRS referred throughout the report as the Service). The objective of this review was to evaluate the Service's adherence to its Code of Ethics and consider the initiatives put in place to help with raising awareness and embedding this framework.
- The Service has adopted the National Fire Chiefs Council (NFCC) Code of Ethics as ethical principles following a staff survey conducted in December 2024. Progress has been made as part of the Service's journey to fully embed the Code of Ethics across the organisation. Several workflows have been established which include, the ethical principles communicated to all staff and built into policy and practices and shared via different mediums. A standalone eLearning module related to the Code of Ethics has been established. A Code of Ethics Working Group which meet quarterly, has been set up as part of the workstreams to embed Code of Ethics and provide a governance framework to oversee progress. The Service has also made updates to His Majesty's Inspectorate of Constabulary and Fire & Rescue Services (HMICFRS) external monitoring portal on the embedding progress made following recommendation with the recent update submitted in March 2025. The Director of Capabilities, Community Risk and Resilience as well as the Strategic Enabler Special Projects have been identified as leads in regard to embedding the Code of Ethics.
- Conclusion:** We found that a control framework is in place to manage and oversee the Service's adherence to its Code of Ethics. We noted a Leadership Strategy was in place which included policies and procedures updated to reflect the Service's commitment to the ethical principles. We noted the Service had adopted NFCC Code of Ethics in December 2024 and staff had been trained on these principles to raise their awareness. We further noted several workstreams had been established including a Code of Ethics Working Group, inclusion of the Code of Ethics into Service document templates and, Personal Development Plan Records (PDPR). Additionally, the Service had ongoing initiatives which included Lived experience projects, Framework for change project (culture monitor) as part of culture review and updates had been provided to the HMICFRS in March 2025 on embedding progress made.
- However, we identified minor scope for improvement in relation to: updating the published Whistleblowing Policy to reflect recent internal changes; and formalising a feedback process on the lessons learned from ethical dilemmas' investigations, for which a process had not been developed at the time of our review (May 2025).

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:

Our review identified the following issues resulting in the agreement of two low priority actions which are detailed in section two of the report.

Whistleblowing Policy

The Service provides multiple channels for reporting unethical behaviour, including line managers, heads of function, and confidential lines, as outlined in the Whistle Blowing Policy. Whilst the Policy references the FRS Speak Up Service introduced after the March 2023 HMICFRS report, it has not yet been updated to reflect this new reporting route. This poses a risk that staff may follow outdated procedures, potentially leading to gaps in how unethical behaviour is addressed. **(Low)**

Oversight

We reviewed the terms of reference for key meetings overseeing people services and wellbeing, noting their alignment with the Code of Ethics. However, there is currently no formal structure for sharing lessons learned from investigations. This lack of a feedback mechanism risks missed opportunities for improvement and potential reputational damage if findings are not visibly acted upon. **(Low)**

We noted the following controls to be adequately designed and operating effectively.

Leadership strategy

We noted that the Service have in place a Leadership Strategy 2025-29 which has been refreshed and outlined on a consistent approach to support Code of Ethics and referencing the five Code of Ethical principles that all leaders should display. The Strategy aims to introduce an approach to leadership development that aligns to the People Plan and recognises the national reforms to leadership in the Fire Service including People, Professionalism and Governance.

Policies and Procedures

The Service have in place up to date people related Policies and Procedures which as a minimum have been updated to reflect a paragraph in relation to the Code of Ethics and available for all employees via the Intranet. Policies reviewed include the Grievance Policy, Staff code of Conduct Policy, Discipline Policy and the Bullying and Harassment Policy.

NFCC Code of Ethics

Our review noted that the Service adopted the NFCC Code of Ethics following a staff survey in 2024, this has been made available to staff via the intranet and a number of workstreams not limited to the following have been established to ensure Code of Ethics are fully embed:

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- Inclusion of the Code of Ethics into the new PDPR process; and
 - introduction of the Code of Ethics into both the induction and the leavers process.

Code of Ethics monthly meetings are in place to ensure the embedding process is being undertaken.

Code of Ethics embedding initiatives

We noted ongoing key initiatives and campaigns to embed the Code of Ethics including:

- Framework Change culture monitor review (including lived experience);
- Weekly bulletins on Code of Ethics shared with staff;
- Leadership Charter recently launched for staff moving into leadership allowing them to pledge and uphold the code of ethics;
- Visual campaigns and posters onsite all highlighting on the Code of ethics;
- Built the Code of Ethics into the operational and non-operational induction programmes for new starters;
- Included the Code of ethics into the PDPR process;
- Embedding Code of Ethics in all people policies; and
- Addition of Links to Code of Ethics onto the Service intranet pages.

Code of Ethics Trainings

We noted Code of Ethics training for staff was in place and this had been completed by staff with a 95.5% completion rate recorded demonstrating that the organisation largely places significant importance on the code of ethics.

Code of Ethics Working Group

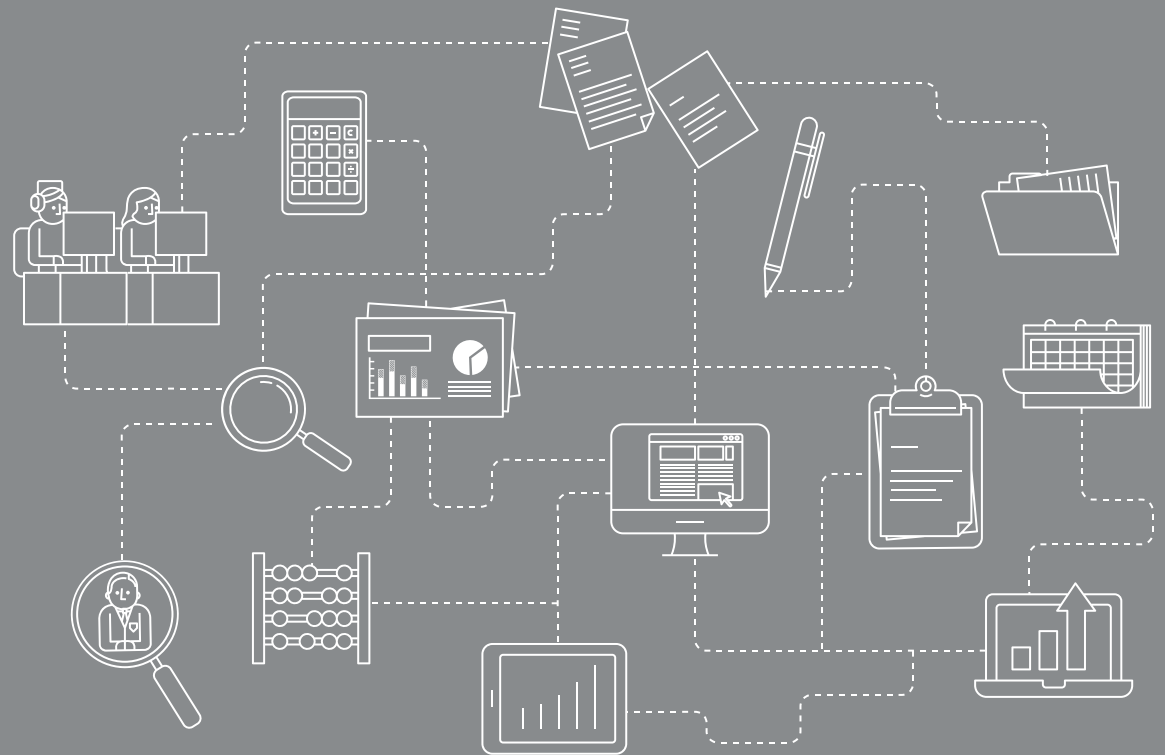
The Code of Ethics working group has been established as part of the ongoing workstreams, this meets quarterly, and a rolling action log is maintained. We noted the action log had both open and closed actions with recent updates made confirming continuous updating.

Code of Ethics Governance

The Case Progression Meeting, People Service team and the Managing Allegations and Safeguarding meetings, have terms of reference in place and have been established to ensure that all matters are monitored, progressed, and reviewed in line with statutory duties and defined ethical principles.

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

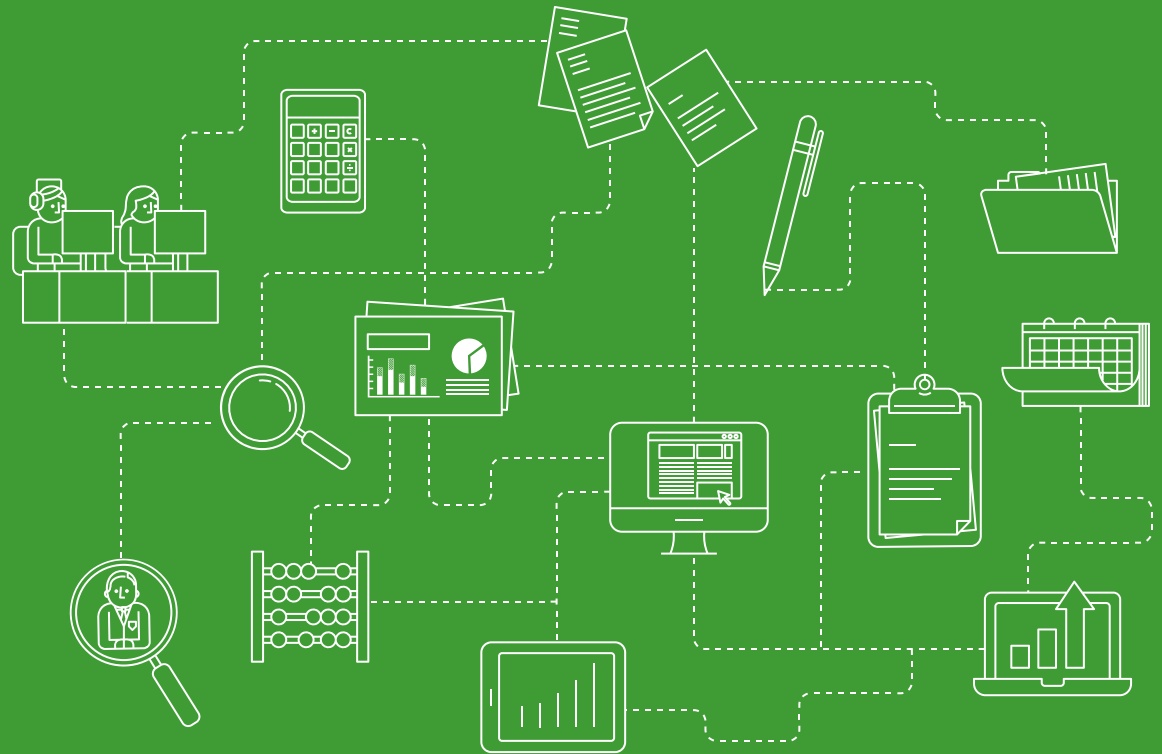
There is scope for enhancing control or improving efficiency.

Ref	Action	Priority	Responsible Owner	Date
1	The Service will consider updating the Whistleblowing Policy to outline the new FRS Speak up Service route of reporting as recommended.	Low	AM Director of Service Improvement and Assurance	30 November 2025
2	A clear approach to feeding back outcomes and sharing of lessons learnt regarding ethical dilemmas will be discussed and agreed internally.	Low	AM Director of Community Risk and Resilience	31 December 2025

* Refer to Appendix B 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: Ethical Dilemmas Process

Control	The Service has a number of ways in which staff can highlight unethical behaviour including reporting to line managers, use of representative bodies, and anonymous reporting. These are highlighted in the Service's code of conduct policies (Whistle Blowing Policy, Discipline Grievances Policy). The Whistle Blowing policy also outlines how the reported cases will be investigated.	Assessment:		
		Design		✓
		Compliance		×
Findings / Implications	Through discussion with the Station Manager, we were advised that the Service has a number of ways in which staff can raise unethical behaviour or can whistle blow, and these are primarily reflected in the Whistle Blowing Policy. Through review of the Policy, we noted reporting could either be through reporting directly to line managers, heads of function or confidential reporting lines. We noted the Policy also referenced on how unethical behaviours reported will be investigated. We further noted the Service also introduced an anonymous reporting line following recommendations from the HMICFRS report published in March 2023, managed by Crimestoppers FRS Speak Up Service with contact details provided for staff across the NYFRS sites. However, whilst we noted availability of the Whistle Blowing Policy referencing unethical behaviour, we noted that the policy was last reviewed in 2023 and has been referenced in a paper to the Senior Leadership Team (SLT) June 2023, citing the need for a review in line with the new route of reporting. Through review of the Policy, we noted the FRS Speak Up service route updates based on the recommendation had not been updated. Without the Whistle Blowing Policy being updated there is a risk that the proposed FRS Speak Up Service recommendations updates will not be fully reflected in the Policy leading to gaps within the Policy; and NYFRS staff acting upon outdated procedures.			
Management Action 1	The Service will update the Whistleblowing Policy to outline the new FRS Speak up Service route of reporting as recommended.	Responsible Owner: AM Director of Service Improvement and Assurance	Date: 30 November 2025	Priority: Low

Area: Investigation of related Code of Ethics issues

Control	The Discipline Grievance Board meets every week to deliberate on and investigate issues raised related to Code of Ethics. Code of ethics issues are also handled via the People Services Team and investigated based on the Whistle Blowing Policy criteria.	Assessment:	
		Design	×
		Compliance	×

Area: Investigation of related Code of Ethics issues

However, lessons learnt from this process are not currently being shared as the Service is still deciding on forms of sharing.

Findings / Implications

We noted availability of terms of reference of the Managing Allegations and Safeguarding Meeting, the People Service Team and Case Progression Meeting. Through review these outlined on the overall purpose to oversee the delivery of all people services, and wellbeing matters across NYFRS including ensuring that all matters are monitored in line with Code of Ethics.

Through discussion with the Director of Service Design and Delivery we were advised that the People Service Team meeting is not minuted and while the Discipline and Grievance Board were in place (where the assessments of cases are done), these were not suitable for sharing due to sensitivity of discussion, therefore we have not reviewed these as part of the audit.

Lessons learned

We were also advised by the Code of Ethics Lead that currently there is no formal structure on how lessons learned from the investigation process are shared as the Service is still deciding on legal ways of sharing with staff.

Without a formal way on how lessons learned are feedback to staff, there is a risk that that lessons learnt are not frequently captured and as such this inhibits the ability of the Service to continually improve in this area as they are missing out on key insights or data around ethical issues. Further the Service also risks potential reputational damage if they are not seen to be acting on the findings from investigations and acting accordingly.

Management Action 2

A clear approach to feeding back outcomes and sharing of lessons learnt regarding ethical dilemmas will be discussed and agreed internally.

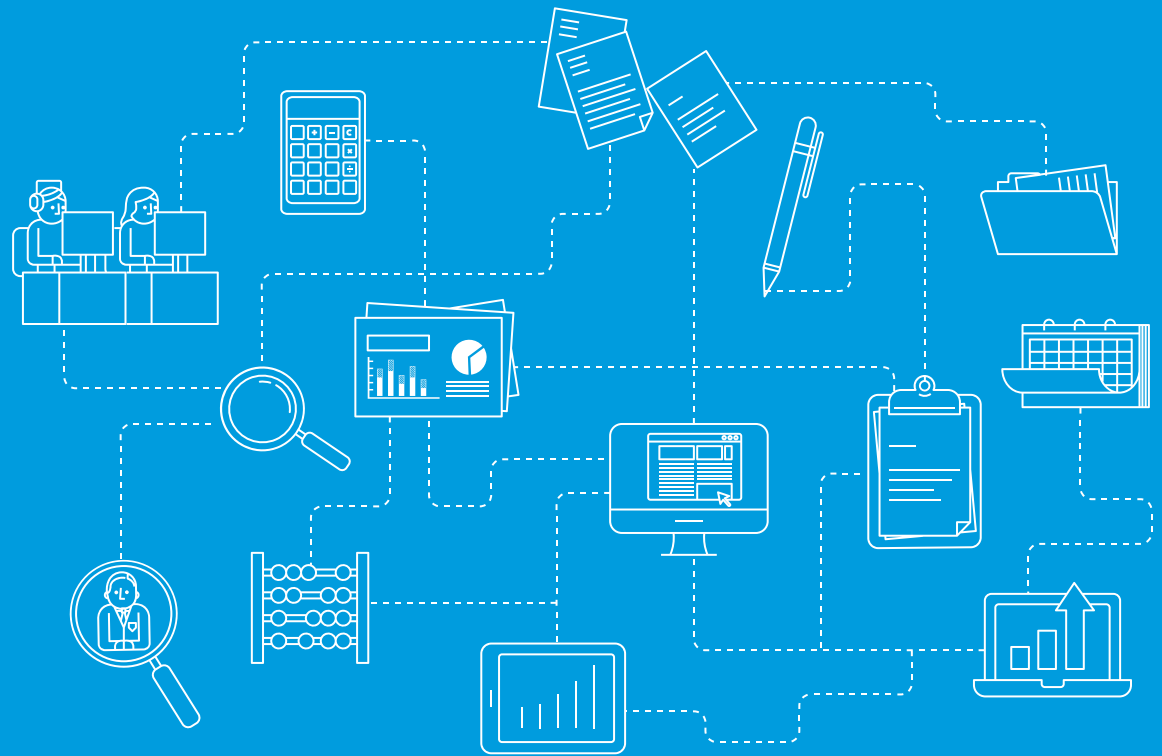
Responsible Owner:
AM Director of
Community Risk
and Resilience

Date:
31 December 2025

Priority:
Low

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
Code of Ethics	0 (0)	2 (8)	2	0	0
Total			2	0	0

* 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: INTERNAL AUDIT ASSIGNMENT OPINIONS



Minimal Assurance

Taking account of the issues identified, the board cannot take assurance that the controls upon which the organisation relies to manage this risk are suitably designed, consistently applied or effective.

Urgent action is needed to strengthen the control framework to manage the identified risk(s).



Reasonable Assurance

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

However, we have identified issues that need to be addressed in order to ensure that the control framework is effective in managing the identified risk(s).



Partial Assurance

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

Action is needed to strengthen the control framework to manage the identified risk(s).



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.

APPENDIX C: SCOPE

The scope below is a copy of the original document issued.

Scope of the review

The scope was planned to provide assurance on the controls and mitigations in place relating to the following risk(s)

Objective of the review	Risks relevant to the scope of the review	Risk source
This would consider embedding of these principles across the divisions and ranks within the fire service, focusing on compliance with ethical standards, reporting mechanisms for unethical behaviour, and the use of awareness campaigns and/or training mechanisms.	Legal Compliance - PCCFRA / NYFRS acts ultra vires resulting in litigation or regulatory action.	Corporate risk register

When planning the audit, the following were agreed:

Areas for consideration:

- The core ethical principles in place within the Service how they have been agreed, and how they are shared with teams. This will consider ongoing campaigns and awareness raising activities for staff and contractors (including use of webpages and guidance);
- We will consider ongoing work in embedding the principles, including any ongoing actions related to the Code of Ethics;
- We will consider how the Service highlight ways in which staff can escalate unethical behaviour;
- We will assess whether an approved criteria framework is in place to assess ethical dilemmas;
- We will review how any issues related to Code of Ethics are investigated, the use of any forums and how lessons learned, and outcomes are recorded. This will include capturing these roles within the Terms of References; and
- We will assess the use of continuous improvement in embedding the Code of Ethics, checking to ensure that lessons are being learned or opportunities to strengthen existing practices are identified and taken forwards.

Limitations to the scope of the audit assignment:

- We will not review the adequacy of assessment criteria, nor will we comment on any decisions made.
- Our review will not guarantee future HMICFRS opinions in this area.
- We will not review compliance with the Code of Ethics.
- We will not interview staff / officers as part of this process to ascertain their understanding of ethics.
- We will not review any misconduct cases or allegations as part of this review.

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- The results of our work are reliant on the quality and completeness of the information provided to us.
 - Our work will not provide an absolute assurance that material errors, loss or fraud do not exist.
 - Please note that the full scope of the assignment can only be completed within the agreed budget if all the requested information is made available at the start of our fieldwork, and the necessary key staff are available to assist the internal audit team. If the requested information and staff are not available, we may have to reduce the scope of our work and/or increase the assignment budget. If this is necessary, we will agree this with the client sponsor during the assignment.
 - To minimise the risk of data loss and to ensure data security of the information provided, we remind you that we only require the specific information requested. In instances where excess information is provided, this will be deleted, and the client sponsor will be informed.

Debrief held	16 July 2025
Draft report issued	12 August 2025
Responses received	21 August 2025
Revised draft issued	2 September 2025
	8 September 2025
Final report issued	9 September 2025

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