



# YORK AND NORTH YORKSHIRE COMBINED AUTHORITY – FIRE

## Internal Audit Progress Report

4 December 2025

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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.



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## KEY MESSAGES

The internal audit plan for 2025/26 was approved by the Independent Audit Committee at the 18 March 2025 meeting. This report provides an update on progress against the plan and summarises the results of our work to date.



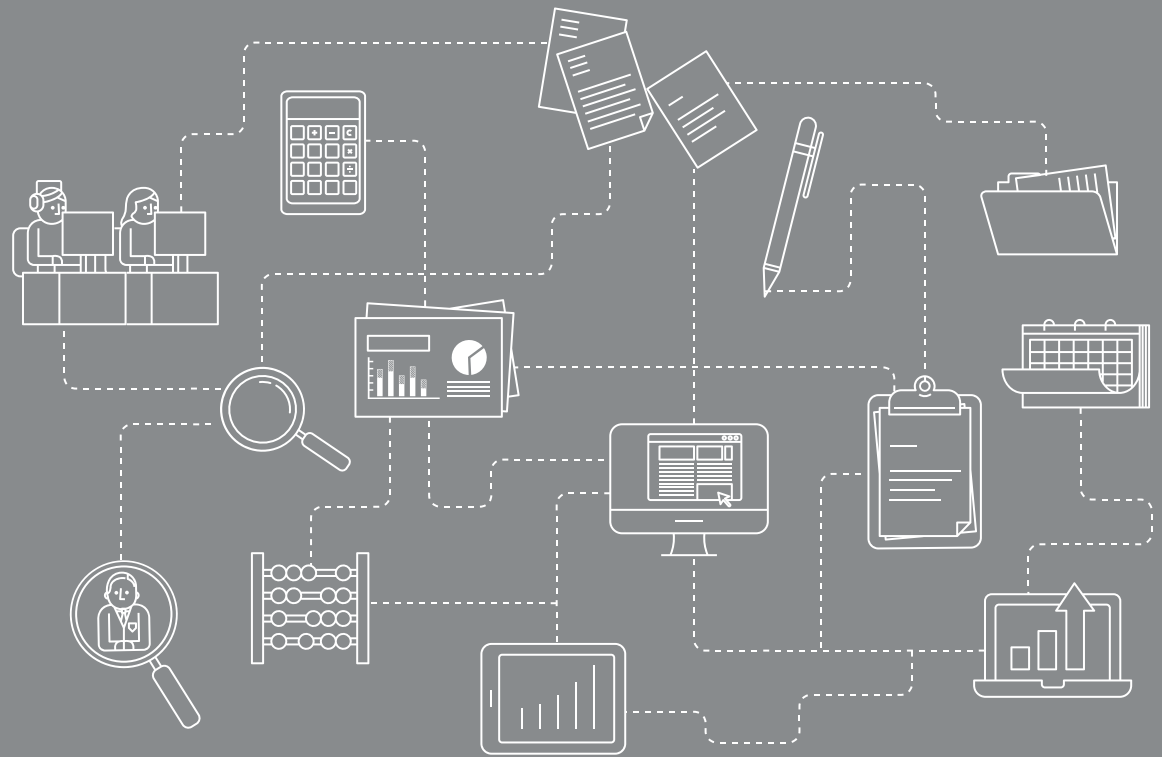
We have issued one final report for Operational Training as part of the internal audit plan since the last Independent Audit Committee. A summary of the outcome of this review is provided in Section 1 of this report. [\[To discuss and note\]](#)

**Three further reviews are underway and fieldwork is in progress or complete.**

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

# Final Reports

01



# 1 FINAL REPORTS

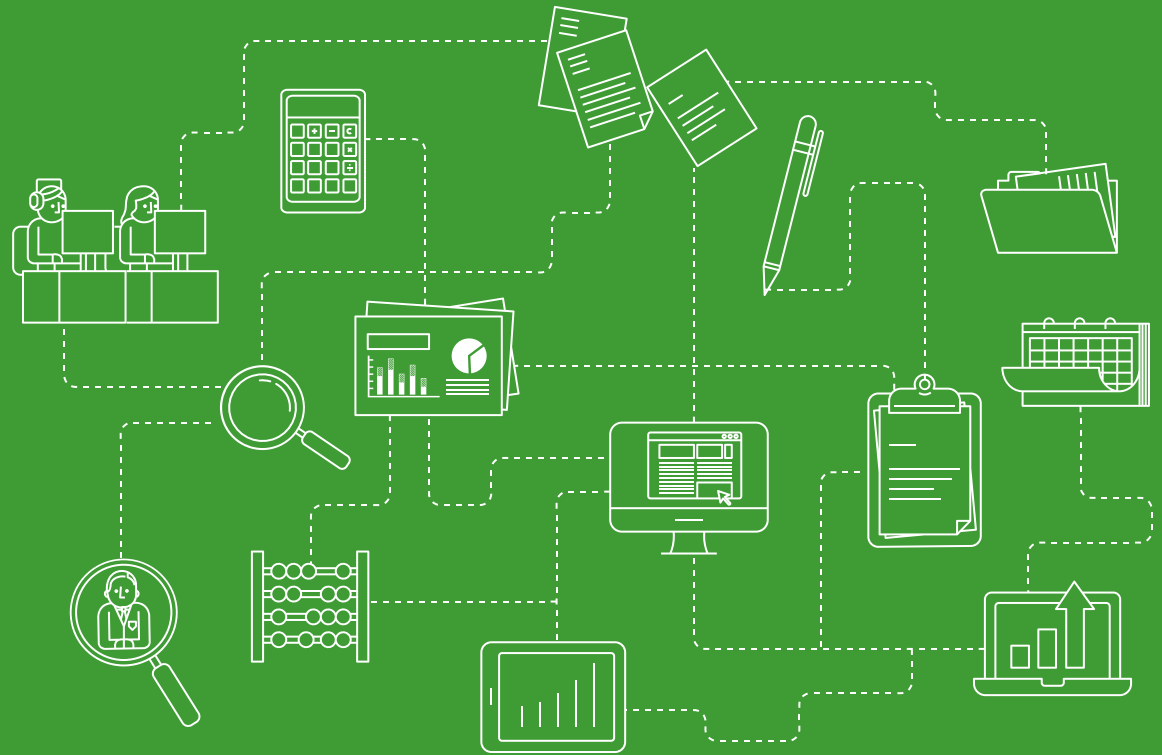
## 1.1 Summary of final reports being presented to this Committee

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

Assignment	Opinion issued	Actions agreed		
		L	M	H
<b>Operational Training</b> Through our review, we concluded that the Service had a number of well-designed controls in place to help mitigate risks associated with safety-critical training. However, we noted some exceptions where these were not consistently applied. As a result of our audit testing, we identified issues which have resulted in one medium priority action being agreed with management. The action was in relation to staff who had not completed their Casualty Care (IEC) training module.	<b>Reasonable Assurance</b>	0	1	0

# Appendices

## 02



## APPENDIX A: PROGRESS AGAINST THE INTERNAL AUDIT PLAN 2025/26

Assignment	Status / Opinion issued	Actions agreed			Target Committee meeting (per IA plan / change controls*)	Actual Committee meeting
		L	M	H		
Code of Ethics	Substantial Assurance [●]	2	0	0	November 2025	September 2025
Credit Cards	Partial Assurance [●]	2	1	1	November 2025	September 2025
Operational Training	Reasonable Assurance [●]	0	1	0	December 2025	December 2025
Recommendation tracking from external parties <sup>1</sup>	Fieldwork underway				December 2025	-
Operational Fire Review: Prevent and Protection Engagement <sup>2</sup>	Fieldwork concluding				December 2025	-
Workforce Planning	Fieldwork concluding				March 2026	
Equality and Diversity	Scoping				March 2026	-
Fire and Rescue Plan	Scoping				March 2026	-
Follow Up - Negative Assurance Opinions 2023/24	January 2026				Now March 2026	-
Follow Up	January 2026				March 2026	-

\* The timing of these audits have been changed to accommodate staff availabilities (we have not noted any issues with these timing changes).

<sup>1 2</sup> see changes to plan in Appendix B.

## APPENDIX B: OTHER MATTERS

Detailed below are the changes to the audit plan previously reported (1 & 2) and new updated to the December meeting (3 - 6):

Note	Auditable area	Reason for change	Reported to IAC
1	Credit Cards	<p>In March 2025, RSM were informed that following the Force identifying inappropriate use of an Authority credit card, an internal investigation was conducted. It identified no fraudulent use of the card (nor an IT breach), however the card was used by an employee outside of Authority process in that prior approval by the relevant Budget Holder had not been confirmed.</p> <p>At the request of management, RSM included an internal audit review of the area in the 2025/26 internal audit plan.</p>	September 2025*
2	Operational Training	We agreed during the 2024/25 year to defer the Operational Training to the 2025/26 Internal Audit Plan due to ongoing internal activity in the area.	September 2025*
3	<b>Process and Control Assurance Review – focus on procurement activities</b>	There were a number of open actions following previous audits and the follow up that all focus on the delivery of the new financial management system which includes procurement to pay functionality. We therefore agreed that it was sensible to await new processes to be developed and put in place alongside the new system before revisiting this area.	<b>November 2025</b>
4	<b>Environment Review</b>	Following introduction of a new sustainability strategy, we agreed at the last committee to defer this audit. Time is needed to let the strategy embed, so this audit will be undertaken in a future year.	<b>November 2025</b>
5	<b>Recommendation Tracking from External Parties &amp; Workforce Planning<sup>1</sup></b>	At request of management we swapped the timing of these two audits. Both reports will be ready for the March 2026 committee.	<b>November 2025</b>
6	<b>Operational Fire Review: Prevent and Protection Engagement<sup>2</sup></b>	Due to a major incident that required prioritisation of several key audit leads, the timeline for this work has been delayed. We are now at the conclusion of fieldwork, and this report will be shared at the March 2026 meeting.	<b>November 2025</b>

\*While these were verbally discussed at the June 2025 meeting, no progress report was taken to confirm the changes.



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## Head of Internal Audit Opinion 2025/26

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 three final reports to date, two with a positive assurance and one that was negative.

The negative report will impact but will not in isolation qualify our opinion.

## Other assurance activity

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

- Emergency services - benchmarking of internal audit findings 2024/25
- Emergency Services News Briefing – November 2025
- RSM Emerging Risks
- Failure To Prevent Fraud

## APPENDIX C: KEY PERFORMANCE INDICATORS

	Delivery				Quality		
	Target	Actual	Notes		Target	Actual	Notes*
Audits commenced in line with original timescales*	Yes	Yes		Conformance with the Global Internal Audit Standards in the UK Public Sector	Yes	Yes	
Draft reports issued within 10 days of debrief meeting	10 days	1 / 3 (33%)	Average of 13.5 days*	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	2 / 3 (66%)	Average of 13.5 days	Response time for all general enquiries for assistance	2 working days	100%	
Final report issued within 3 days of management response	3 days	2 / 3 (66%)	Second report was sent during annual leave from RSM side, missing the timeline	Response for emergencies and potential fraud	1 working day	N/A	

\*impacted by auditor annual leave on both instances

### Notes

This takes into account changes agreed by management and 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.

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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 Combined Authority – Fire**, 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.

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