



YORK AND NORTH YORKSHIRE COMBINED AUTHORITY – FIRE

Internal Audit Progress Report

24 March 2026

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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.



Final Reports - We have issued three final reports since the last meeting as part of the 2025/26 internal audit plan since the last Independent Audit Committee:

- Recommendation tracking from external parties;
- Workforce Planning; and
- Operational Fire Review: Prevent and Protection Engagement.

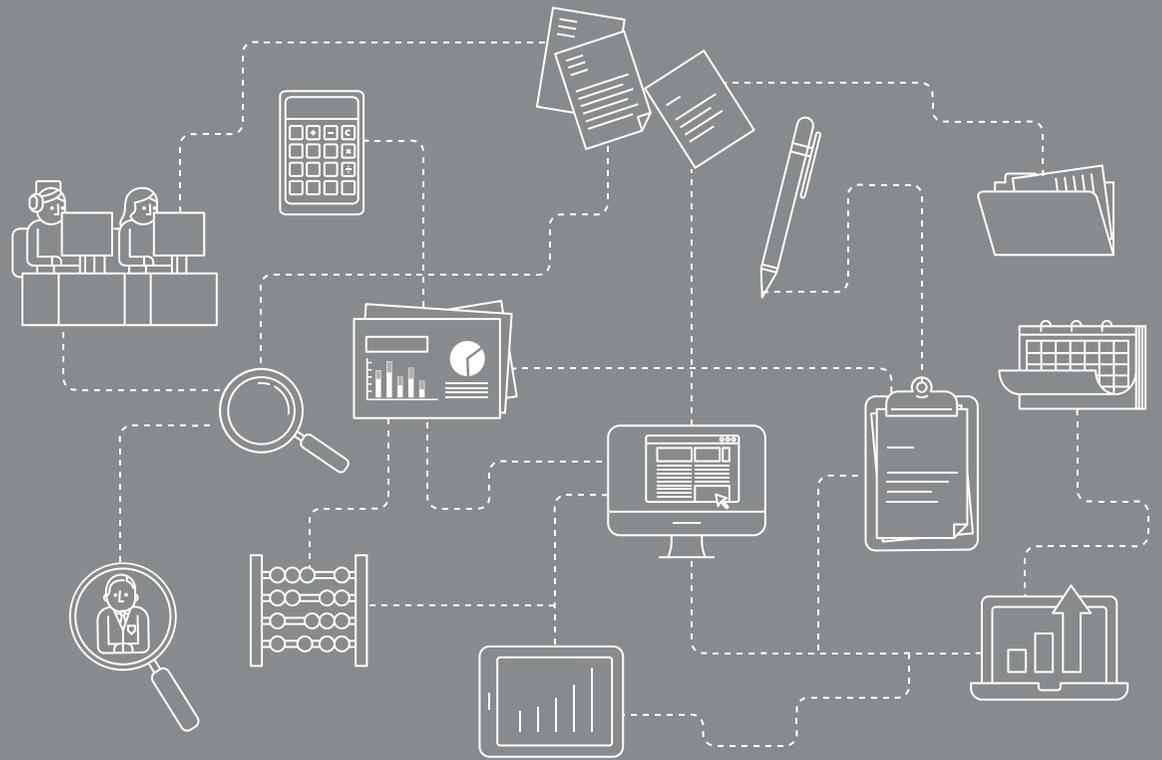
A summary of the outcome of the reviews is provided in Section 1 of this report. [\[To discuss and note\]](#)

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

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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
<p>Recommendation tracking from external parties</p> <p>We concluded that there is a well designed control framework to support the tracking and implementation of actions arising from the HMICFRS inspections. As a result of the review we had not identified any management actions but have identified a suggestion for improvement. The recommendations and AFIs are recorded and tracked in a SharePoint Action List however Senior Responsible Officers (SRO) currently record their updates for recommendations in separate spreadsheet which then have to be transferred into SharePoint by the Inspection Officer. This duplication uses additional resource that could be used for scrutiny and assurance.</p>	Substantial Assurance	0	0	0
<p>Operational Fire Review: Prevent and Protection Engagement</p> <p>Our audit identified the Service have an embedded and consistent approach to prevention and early intervention engagement, including processes to target those that are most vulnerable and at risk. This is supported by engagement with partner agencies (such as local authorities and charities), which help the Service to identify opportunities for HFSV. We also confirmed that prevention and early intervention is entrenched within the Service's governance documentation, and included within the Fire and Rescue Plan and Community Risk Management Plan 2025-2029.</p> <p>However, we have identified some areas for improvement, resulting in the agreement of one low and two medium priority management actions. These relate to further training required following non-compliance identified within our sample testing, the revisits process for high risk HFSVs, and a review of the process where a HFSV cannot be completed due to a lack of access to the property.</p>	Reasonable Assurance	1	2	0
<p>Workforce Planning</p> <p>Through our review, we concluded that the Service had a number of well designed controls in place to help mitigate risks associated with workforce planning. 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 three low priority actions being agreed with management. The actions were in relation to refreshing the Workforce Plan to improve alignment with key strategic documents and updating the critical roles register and include this as part of the move towards a strategic plan, including regular reporting and monitoring.</p>	Reasonable Assurance	3	0	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 ¹	Substantial Assurance [●]	0	0	0	December 2025	March 2026
Operational Fire Review: Prevent and Protection Engagement ²	Reasonable Assurance [●]	0	3	0	December 2025	March 2026
Workforce Planning	Reasonable Assurance [●]	3	0	0	March 2026	March 2026
Equality and Diversity	Fieldwork ongoing				March 2026 June 2026	-
Fire and Rescue Plan	Substantial Assurance [●]	1	0	0	March 2026	March 2026
Follow Up - Negative Assurance Opinions 2023/24	Fieldwork ongoing				June 2026*	-
Follow Up	Fieldwork ongoing				June 2026*	-

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

^{1 2} see changes to plan in Appendix B.

APPENDIX B: OTHER MATTERS

Detailed below are the changes to the audit plan previously reported (1 to 6) and new updated to the March meeting (7):

Note	Auditable area	Reason for change	Reported to IAC
1	Credit Cards	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. At the request of management, RSM included an internal audit review of the area in the 2025/26 internal audit plan.	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	Process and Control Assurance Review – focus on procurement activities	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.	November 2025
4	Environment Review	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.	November 2025
5	Recommendation Tracking from External Parties & Workforce Planning ¹	At request of management we swapped the timing of these two audits. Both reports will be ready for the March 2026 committee.	November 2025
6	Operational Fire Review: Prevent and Protection Engagement ²	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.	November 2025
7	Follow Up - Negative Assurance Opinions 2023/24 Follow Up Equality and Diversity	The Follow Up audits have been merged and so will be reported together to give the Committee a single picture of the status of all actions. The Equality and Diversity audit scoping exercise identified a need for specialised input from our HR Consulting team to support an ongoing programme of work in the area. This has been resourced and fieldwork is underway, with the outcomes to be presented at the June 2026 meeting.	

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

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 seven final reports to date, one with a negative opinion and six with positive opinions.

The negative opinion 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:

- Employment Rights Bill Timeline
- Emergency Services News Briefing – February 2026

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	3 / 5 (60%)	Average of 12 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 / 5 (40%)	Average of 13 days	Response time for all general enquiries for assistance	2 working days	100%
Final report issued within 3 days of management response	3 days	4 / 5 (66%)	One 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.

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We have no responsibility to update this report for events and circumstances occurring after the date of this report.

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