



## YORK AND NORTH YORKSHIRE COMBINED AUTHORITY – FIRE

### Recommendation Tracking from External Parties

FINAL Internal Audit Report: 4.25/26

13 January 2026

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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:** Our review has assessed how recommendations and areas for improvement (AFIs) from His Majesty's Inspectorate of Constabulary and Fire and Rescue Services (HMICFRS) are tracked, assigned, monitored, and implemented in a timely manner.

HMICFRS has statutory powers to inspect and report on the efficiency and effectiveness of the fire and rescue services, as set out in section 28A(3), Fire and Rescue Services Act 2004. Regular inspections, called FRS assessments, are carried out and the cycles cover two year periods. The latest FRS assessment at North Yorkshire Fire and Rescue Service took place in January 2025 with performance assessed across 11 areas. Seven areas were assessed as being good and the remaining five were adequate. As a result of the inspection seven areas for improvement were identified.

HMICFRS have also published a report on Standards of Behaviour: The handling of misconduct in fire and rescue services which detailed 15 recommendations to be implemented by Fire and Rescue Services.

Our review covered both a sample of AFI's from the 2023-2025 FRS assessment and a sample of recommendations from the Standards of behaviour: The handling of misconduct in fire and rescue services report.

The HMICFRS recommendations and AFIs are managed and monitored by the Head of Assurance/HMICFRS Service Liaison Officer and the Inspection Officer.

**Conclusion:** 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 have 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.

**Internal audit opinion:**

			
Minimal Assurance	Partial Assurance	Reasonable Assurance	<b>Substantial Assurance</b>

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.

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**Audit themes:** **We found the following control areas to be well designed, and consistently enforced across the organisation:**

#### **Framework**

The Service has a framework in place that outlines the process for scrutiny and oversight of the HMICFRS report findings and also details the responsible officers. All recommendations and AFIs are recorded onto the Service's SharePoint site and this includes the implementation date and the Senior Responsible Officer (SRO). We confirmed that the AFIs from the 2023-2025 FRS inspection were recorded and had been accurately transferred to the Service's SharePoint action list. We also confirmed the actions for the Standards of Behaviour: The handling of misconduct in fire and rescue services report that were recorded in the portal were in the SharePoint action list.

#### **Actions**

On review of a sample of 10 recommendations and AFIs we confirmed the SRO had outlined a set of SMART objectives to satisfy the issue identified. A timeline was in place to review and monitor the actions with regular updates being provided.

#### **Review and monitoring**

There are regular HMICFRS specific meetings where the recommendations and AFIs are discussed. The Service Liaison Officer (SLO) prepares an update for these meetings which includes details of the recommendations and AFI's, their due dates and the status. It also includes details of the level of the recommendations along with the timeline for the next inspection. The meetings are used to ensure the SRO's are questioned on the current status of the action plan through the check and challenge process where they are also asked to provide evidence to support this. The SLO and Inspection Officer (IO) use the characteristics of good criteria to ensure the Service is in line with these to enable them to mark the actions as complete and aim to pass the next inspection.

#### **Closure of recommendations**

On completion of the recommendations and AFI's they are taken to the HMIC specific group for sign off followed by the Risk and Assurance Board. A completion letter is drafted and signed off by the CFO before the request for closure is sent to HMICFRS. The portal is updated and sign off is requested from HMICFRS where applicable. For the three closed recommendations in the sample they had been closed in line with HMICFRS requirements and the portal had been updated.

#### **Interaction with HMICFRS**

The Service has a liaison lead at HMICFRS with whom the SLO and the IO meet and communicate with on a regular basis. When the Service is due an inspection the meetings become more frequent to ensure the Service is ready for the inspection and aware of all the expectations from HMICFRS.

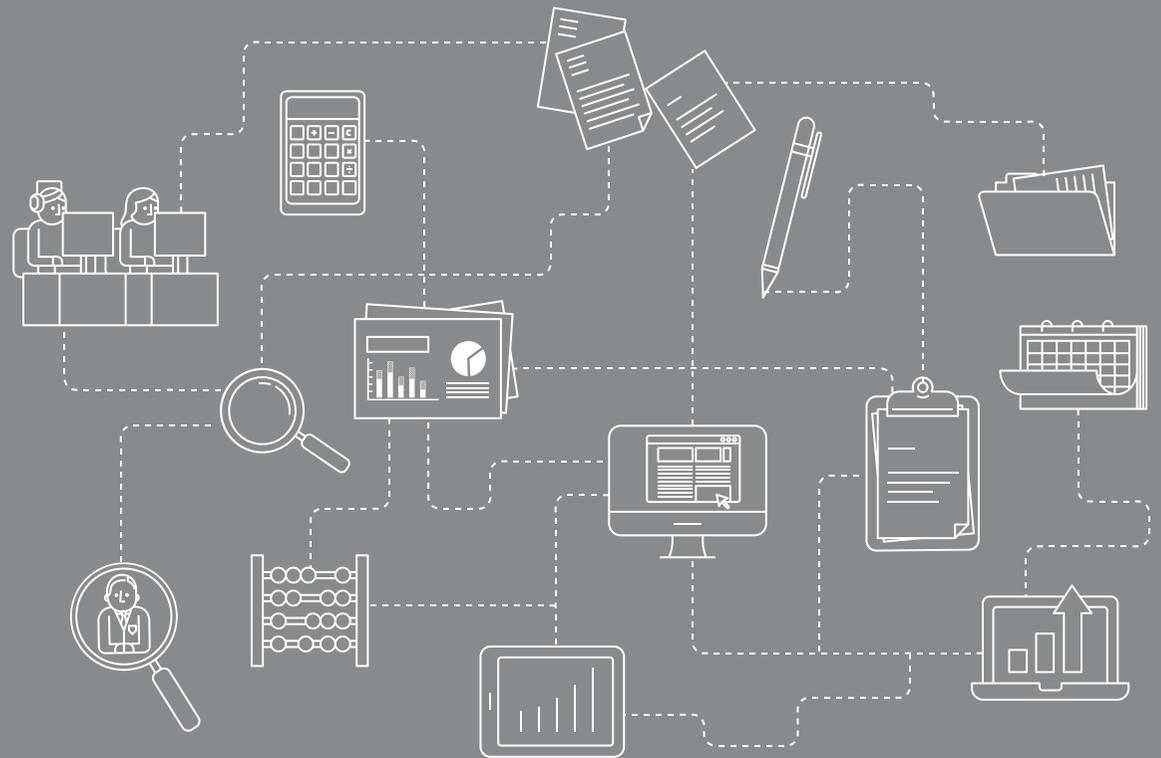
#### **Good practice**

We identified an area of good practice as part of this testing. A check and challenge meeting for one of the recommendations that was complete had been opened up for anyone from the Service to join so they could experience the type of challenge the SROs receive both from the SLO but also as an example of the type of questioning carries out by HMICFRS. The meeting was also recorded so anyone unable to attend could watch this back. This was good way to make members of the Service more aware of the HMICFRS process but it also provided insights into the area being questioned.

**We identified no management actions from this review.**

# Summary of Actions for Management

# 01



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## 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.

There are no management actions as a result of the review.

\* Refer to Appendix B for more detail

# Detailed Findings and Actions

# 02



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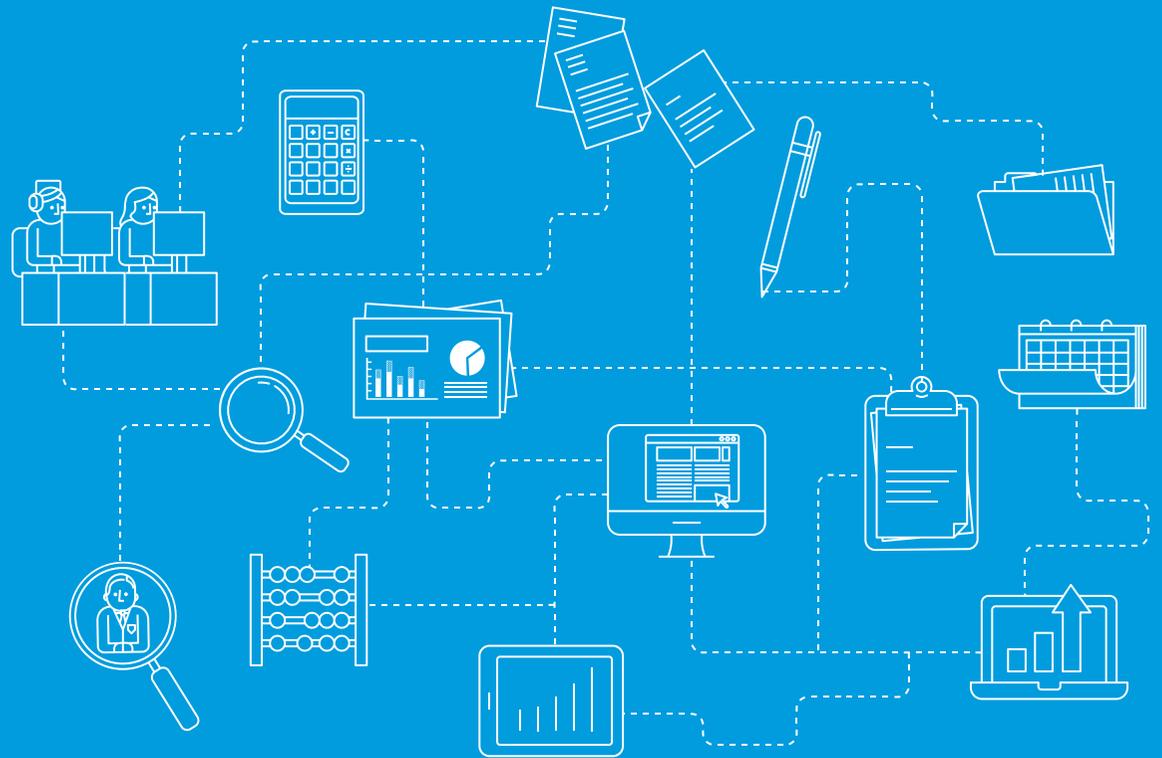
## DETAILED FINDINGS AND ACTIONS

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.

No management actions were identified as part of this review

# 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
Recommendation tracking from external parties	0 (6)	0 (6)	0	0	0
<b>Total</b>			<b>0</b>	<b>0</b>	<b>0</b>

\* 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:

#### Objective of the risk under review

This audit will focus on steps taken to respond to recommendations the Service has received from other external organisations. A key focus will be on HMICFRS but consideration would also be made to capturing and monitoring of actions from other sources, such as the Grenfell Report: Phase 2.

### When planning the audit, the following were agreed:

#### Areas for consideration:

- The Service has a consistent framework in place for the identification, monitoring and reporting on HMICFRS recommendations / AFIs regardless of their source.
- Assignment of recommendations / AFIs owners and agreement of implementation dates. We will also consider the framework in place when recommendations / AFIs are not accepted and how this is approved / communicated with the HMICFRS.
- Outcomes / measures to address recommendations / AFIs are SMART and measurable.
- Review and on-going monitoring of recommendations / AFIs through the organisations' governance structure / lead officers including the check and challenge of the data i.e. performance indicators.
- Review of how performance and progress informs the risk profile of the organisations.
- How sources of assurance from other providers impact on the closure of actions.
- Review and closure of recommendations / AFIs through the organisations' governance structure and on the HMICFRS Monitoring Portal, including challenge of the process to ensure that recommendations are embedded.. We will consider the evidence supporting this decision and the longevity of the data to support improved change / performance.
- Interaction between the Service and HMICFRS.

#### Limitations to the scope of the audit assignment:

- We will not comment on the appropriateness of the action / response documented by the Service and whether this is sufficient to address the risk.
- We will not confirm all actions raised by the HMICFRS through national or local reviews are captured'. We will only confirm that those actions recorded on the HMICFRS Monitoring Portal reconcile to the Service.

- Our review will not guarantee any future inspection grades.
- The review will only cover the actions raised by the HMICFRS, and we will not review the whole control framework. Therefore, we will not provide assurance on the entire risk and control framework.
- Testing will be completed on a sample basis so we will not confirm that all actions in progress or closed are supported by appropriate evidence.
- 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 audit can only be completed within the audit budget if all the requested information is made available at the start of the audit and the necessary key staff are available to assist the audit process. Delays in meeting our information requirements may lead to delays in any proposed timetable, which in turn may cause us to incur additional costs; we reserve the right to raise a supplementary invoice for any such additional fees. We will notify you as soon as it is apparent that there are delays with meeting our information requirements and any consequent changes to the timetable.
- 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** 2 December 2025  
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