



YORK AND NORTH YORKSHIRE COMBINED AUTHORITY – FIRE

Workforce Planning

FINAL Internal Audit Report: 5.25/26

17 February 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: We undertook a review as part of the approved internal audit plan to determine the effectiveness of the Service’s workforce planning processes, including how the Service ensure that staffing levels, skills, and resources are aligned with current and future operational needs.

As part of the audit, we reviewed key aspects of workforce planning, including the workforce planning process, supporting policies and plans, underlying assumptions, reconciliation between workforce and financial plans and establishment, skills gap analysis, trends in leave and retirements, future recruitment and training requirements, and the effectiveness of governance and oversight arrangements through the Watch Manager Postings Board and the Workforce Planning and Resourcing Board.

Conclusion: 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.

Internal audit opinion:

 Minimal Assurance	 Partial Assurance	 Reasonable Assurance	 Substantial Assurance	<p>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.</p> <p>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).</p>
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Audit themes: **The following controls identified exceptions with our testing resulting in three low priority actions.**

Strategic Workforce Plan

We confirmed that the Workforce Plan (2023-2025) sets out a comprehensive and holistic view of workforce planning across North Yorkshire Fire and Rescue Service and supports a strategic approach to meeting current and future workforce challenges. However, the Plan has not yet been fully refreshed or aligned with key documentation, current arrangements, and established governance processes. While management confirmed that work to update the Workforce Plan is underway, this had not been completed at the time of our review. As a result, there is a risk that workforce planning arrangements are

not fully aligned with approved strategic objectives and priorities, which may affect the Service's ability to effectively plan capacity and capability to deliver its objectives. **(Low)**

Succession and recruitment plans and analysis

The use of critical roles risk registers, supported by recent consolidation and assessment of roles across the organisation, will provide a strong foundation for strategic workforce planning, with plans in place to embed regular review and monitoring arrangements. We noted, this process was embedded recently and there are plans to update the critical roles register as at the time of our review, the information was still being analysed to input and as such the critical roles register was not up to date. **(Low)**

Additionally, as part of the move towards a strategic plan, regular reporting and monitoring will need to be established, to ensure timely updates and risk capture. **(Low)**

The following controls were well designed and complied with based on our coverage and testing:

Recruitment and Retention Strategy

The Service has established a clear and coherent strategic framework for workforce planning and resourcing. We confirmed that the Recruitment and Retention Strategy (2024-2026) is well aligned to the Workforce Plan (2023-2025) and provides effective translation of strategic workforce priorities into targeted recruitment, promotion, and retention initiatives, supporting the Service's ability to maintain an appropriately skilled and resilient workforce.

Recruitment and Selection Policy

The Service follow a Recruitment and Selection Policy which provides a clear and robust strategic framework for filling vacancies and supports effective workforce planning. The policy is aligned with the Workforce Plan, reflects current working practices, and provides assurance that recruitment activities are fair, transparent, consistent, and aligned with the Service's strategic workforce objectives.

Service Objectives

We confirmed that the Fire and Rescue Plan's workforce priority is supported by clear alignment between the Service's Risk and Resource Model, response strategy, and workforce and financial planning. Additionally, external inspection evidence provides assurance that resources and capability are being deployed in line with identified risks, supporting an effective, skilled, and resilient workforce.

Workforce Data and Review

We reviewed the People Analytics and Insights report, and confirmed reports provide data and commentary on sickness and absence (including trends, reasons, location, and benchmarking), health and wellbeing (covering referrals and medicals), and talent and development (including course uptake and promotions).

We also reviewed the monthly workforce dashboard reports for July, August and September 2025 and confirmed these provide analysis of staff movements and forecast changes, such as retirements, and are circulated monthly to the Senior Leadership Team, area and group managers, and key People Services staff to support effective oversight.

Planning Assumptions

We confirmed the Service has a well governed approach to workforce planning, underpinned by robust data from Firewatch and regular reporting through monthly Strengths and Establishments Dashboards, which provide oversight of headcounts, forecasts and attrition and support effective succession

planning. The workforce plan is based on a comprehensive set of assumptions, including firefighter retirements, pension changes, workforce modernisation, alongside wider factors such as technology, and equality, diversity and inclusion.

Budget and Financial Planning

Review of the Workforce Planning and Resourcing Board confirmed that high level financial oversight is embedded within governance arrangements, with financial information a standing agenda item and attendance from the Chief Accountant. Monthly reconciliation processes compare full time staff budgets to actual payroll, incorporate workforce changes from HR, and feed into forecasting and reporting to the Strategic Leadership Board, covering all staff groups and accounting for known projects, overtime and redundancy costs.

Strategic Leadership Board (SLB)

The Director of Emergency Response and Training confirmed that written updates on workforce planning are submitted to the Strategic Leadership Board. We reviewed the Workforce Planning Update reports from October 2024, February 2025 and October 2025 and noted that reports cover topics including resource risk management, promotion processes, recruitment activity and efficiency measures. We also reviewed a Control Staffing Levels report to the SLB in December 2024 which was provided to brief SLB members on the risks associated with the current control staffing arrangements. We noted it was agreed by SLB to plan for additional staffing budget in control from April 2025.

Delivery of workforce targets

The Director of Emergency Response and Training confirmed that the Service makes effective use of wholetime firefighters on restricted or modified duties to support roles within departments such as Response and Resilience, contributing to workforce efficiency. It was noted that there are currently few gaps within the wholetime establishment, reflecting sustained and regular recruitment activity. Review of the Workforce Planning and Resourcing Board (WPRB) Decision and Action Log confirmed that in May 2025 the Board agreed to recruit beyond the planned intake of nine wholetime firefighters to strengthen future succession planning. This follows an earlier WPRB decision in October 2024 to commence wholetime firefighter recruitment, which was formally recommended to and endorsed by the SLB, demonstrating a proactive and planned approach to maintaining workforce capacity and resilience.

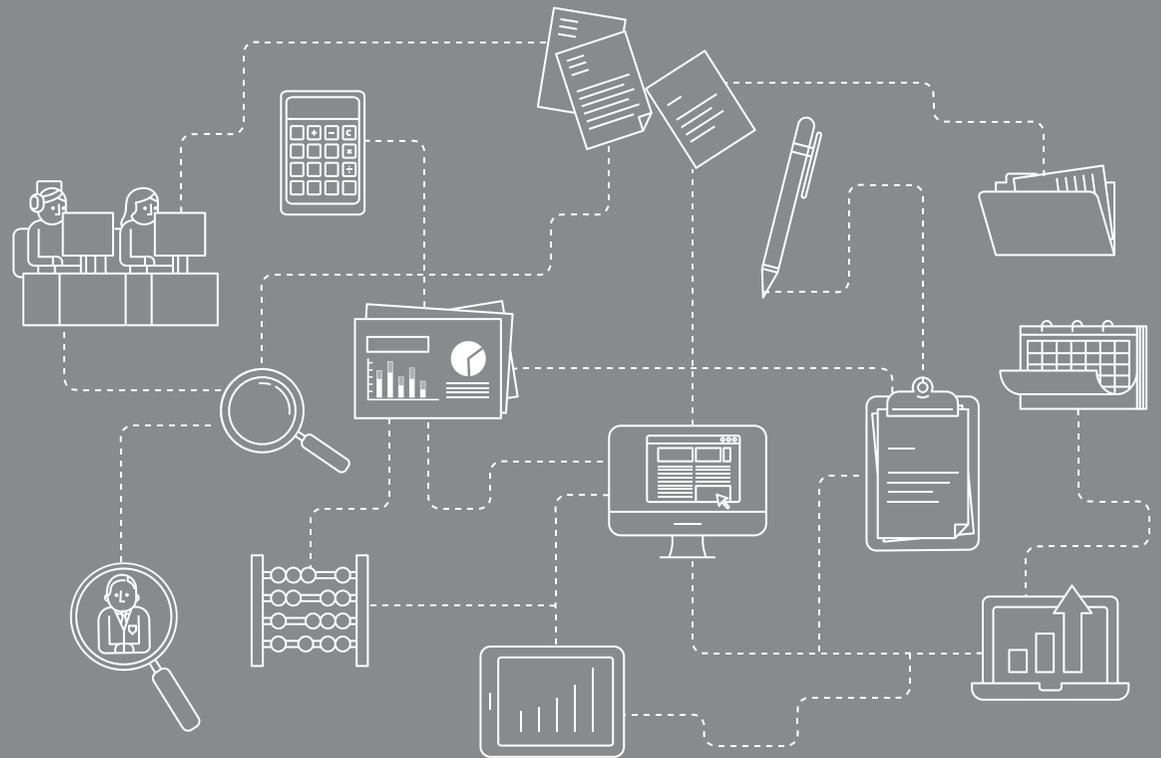
The Community Risk Management Plan (CRMP)

Review of the he Community Risk Management Plan (CRMP) covering the period 2022 to 2025 (with a new CRMP since launched for 2026-2029) confirmed the model supports the Fire and Rescue Plan priorities by setting out the resource levels required to deliver organisational objectives and by strengthening long term workforce capacity through new roles, earlier specialisation, and clear career pathways. The CRMP went live in December 2025, and we obtained and reviewed the communications update and the formal decision notice, which confirmed approval of the 2025-2029 plan.

While the CRMP has recently been published, management have agreed to implement frequent early stage effectiveness reviews to enhance continuous monitoring and ensure the model remains responsive to emerging risks and demand. We are looking further at the CRMP as part of our Fire and Rescue Plan audit.

Summary of Actions for Management

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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.

Ref	Action	Priority	Responsible Owner	Date
1	As part of the Workforce Plan update, the Service will ensure alignment with all key organisational strategies and plans, including the new Community Risk Management Plan.	Low	HR Business Partner	1 May 2026
2	The Service will update the critical roles register and include this as part of the move towards a strategic plan, including regular reporting and monitoring.	Low	HR Business Partner	1 October 2026
3	The Service will conduct an annual review of the critical roles registers with managers, to capture updated critical roles.	Low	HR Business Partner	1 October 2026

* Refer to Appendix B for more detail

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: Workforce Planning

Control	There is a Strategic Workforce Plan, which is subject to regular review and explains the process to meet the Service's workforce objectives.	Assessment: Design ✓ Compliance ×
Findings / Implications	<p>Through review of the North Yorkshire Fire and Rescue Service Workforce Plan (2023-2025), we confirmed that the Service have set out a holistic view of workforce planning across the whole of NYFRS allowing a strategic approach to be taken.</p> <p>We noted that the plan aims to:</p> <ul style="list-style-type: none"> • plan for the future workforce requirements in a systematic way in order to meet key challenges; • develop the skills of staff where necessary, aligning skills to achieve the drivers for success within the service strategy; • identify opportunities for working with others; and • deliver in a cost effective and affordable manner. <p>We identified that the plan sets out key information regarding workforce planning, including:</p> <ul style="list-style-type: none"> • medium term financial plan; people, estates and IT strategies; key drivers; workforce numbers, ranks and ages; sickness absence; retirees; future plans; and learning and development. <p>Through review of the plan, we identified the following assumptions are used:</p> <ul style="list-style-type: none"> • impact of technology; collaboration with North Yorkshire Police; affordability; Firefighter retirees; local/national priorities; demography; demand; interoperability; the need for officer and staff flexibility to maximise resilience but whilst attempting to retain specialist skills; and equality, diversity and inclusion. <p>The Workforce Plan is a living document, intended to be reviewed regularly to ensure it remains current and aligned with organisational needs. Responsibility for drafting and maintaining the plan rests with the People Operations Manager. Any proposed amendments are discussed at the Workforce Planning Board, which includes People Partners from HR to provide oversight and input. Following these discussions, the People Operations Manager updates the plan accordingly, ensuring changes are documented and governance standards are upheld.</p> <p>We confirmed whilst there is an implicit reference to the Fire and Rescue Plan, there isn't an explicit link to its objectives. While the plan is described as strategic, we did note it does not currently align with the level of operational detail found elsewhere. However, we acknowledge that the Service are currently in the process of refreshing the Workforce Plan and aligning it to key documentation. Failure to clearly define responsibilities within the workforce</p>	

Area: Workforce Planning

plan may result in unclear accountability, duplication or omission of tasks, and misalignment with strategic objectives, ultimately impacting service delivery and organisational performance.

Management Action 1	As part of the Workforce Plan update, the Service will ensure alignment with all key organisational strategies and plans, including the new Community Risk Management Plan.	Responsible Owner: HR Business Partner	Date: 1 May 2026	Priority: Low
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Area: Workforce Planning

Control	The Service conduct an exercise to identify critical roles and specialism critical roles to assess the level of criticality for roles within the service.	Assessment:	
		Design	✓
		Compliance	×

Findings / Implications	<p>Through our review of the Operational Training and Development Framework, we confirmed that it is actively used to conduct skills based analysis for operational roles, ensuring alignment between workforce capability and service requirements. Through review of the Framework, we identified that the Workforce Plan is actively used to support skills based analysis for operational roles through the annual Training Needs Analysis (TNA) cycle. Each year, the training department reviews competency requirements, operational risk, and organisational changes to identify gaps and forecast training needs. This process uses data from Firewatch and trend analysis to plan course numbers and priorities, ensuring alignment with the CRMP and Workforce Plan. The results feed into the annual training planner and budget forecast, enabling targeted training that addresses risk critical skills and supports strategic workforce objectives.</p> <p>We also examined reports submitted to the SLB and noted that workforce planning and recruitment proposals are supported by robust evidence, including comparative analysis of strength versus establishment data and leaver profiles. This information is used to inform recruitment decisions and maintain operational resilience.</p> <p>In addition, we identified the existence of both a Master Critical Roles Risk Register and a Specialisms Critical Roles Risk Register, which assess the level of criticality for roles within the service. These registers are key tools for forward planning and contingency management. We noted it would be good practice for the Service to update these registers regularly and integrate them into the strategic workforce plan, supported by high quality, consistent reporting and monitoring. If the Service does not regularly update and integrate the critical roles risk registers, it risks operational disruption and reactive workforce planning, leading to skill gaps, increased vulnerability, and misalignment with strategic objectives.</p> <p>The Service completed an exercise to consolidate all job roles, comparing establishment figures against actual staffing levels by department. As part of this process, the People Team engaged with Heads of Functions to review role lists, assess staffing levels, and determine criticality. Roles were risk-assessed, mitigation measures identified, and a weighting applied to reflect criticality. The resulting Master Critical Roles Risk Register and a Specialisms Critical Roles Risk Register were presented to SLB last week. We noted, the plan is to embed this as an annual review process with managers to ensure timely updates and risk capture.</p> <p>We also obtained the 3-Year Recruitment Plan (2025–2026) and the Talent Moves Spreadsheet, confirming these are used as strategic guides for workforce planning and talent deployment. These tools provide a forward-looking approach to recruitment and succession planning, supporting the Service’s long-term operational objectives.</p>
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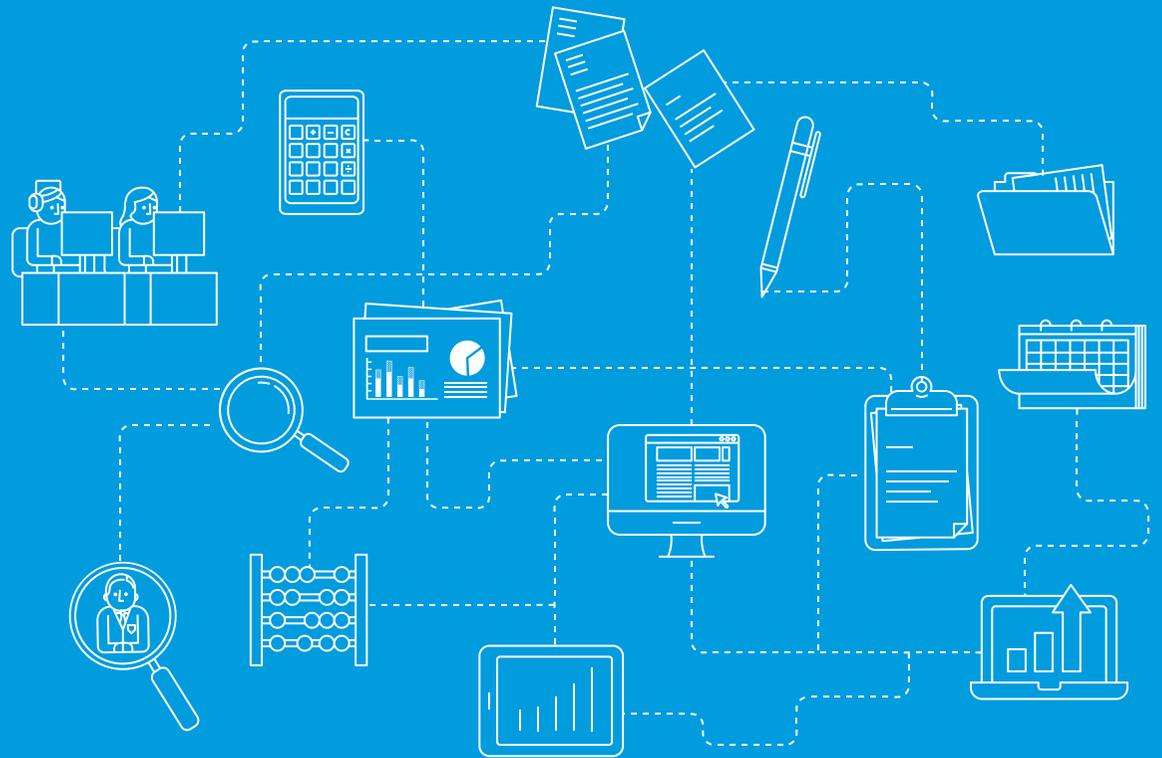
Area: Workforce Planning

Training requirements have been clearly defined through the annual TNA cycle, which sets out specific timescales for reviewing competencies, conducting skills based analysis, and publishing the annual training planner by October. We identified that the TNA incorporates changes from the Workforce Plan, with outcomes reported through the Workforce Planning Board to align training priorities with strategic workforce objectives.

Management Action 2	The Service will update the critical roles register and include this as part of the move towards a strategic plan, including regular reporting and monitoring.	Responsible Owner: HR Business Partner	Date: 1 October 2026	Priority: Low
Management Action 3	The Service will conduct an annual review of the critical roles registers with managers, to capture updated critical roles.	Responsible Owner: HR Business Partner	Date: 1 October 2026	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
Workforce Planning	0 (14)	2 (14)	3	0	0
Total			3	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 and objective.

Objective of the risk under review	Risks relevant to the scope of the review	Risk source
The primary objective of this audit is to evaluate the effectiveness of the Service's workforce planning processes, ensuring that staffing levels, skills, and resources are aligned with current and future operational needs. Areas of consideration may include how workforce planning impacts recruitment, retention, training, succession planning, and resource allocation.	People - Ineffective workforce planning results in loss of key skills and resources at all levels of the organisation.	Corporate risk register

When planning the audit, the following were agreed:

Areas for consideration:

- The workforce planning process, short and long term, is aligned to ensure that future requirements of the Fire and Rescue Plan can be met.
- Policies exist which detail the approach to workforce planning and have been appropriately approved.
- Workforce plans have been developed, reported to the relevant decision-making groups, and approved at an appropriate level, which address the organisation's objectives and key priorities.
- Assumptions used in the development of workforce plans are reviewed for reasonableness and updated on a sufficiently regular basis.
- Whether reconciliations performed between workforce plans, financial plans and existing establishment and whether existing plans are consistent with agreed upon budgets for the organisation.
- Whether the organisation has a dedicated forum which is tasked with regularly reviewing the organisation's workforce, to plan the workforce and monitor its utilisation and achievement of established targets including use of overtime, and whether this is at an appropriately defined level.
- Future recruitment and training requirements including timescales have been mapped and used to inform the workforce planning cycle.
- Whether the organisation is considering the level of retained firefighters, and how they can be utilised to assist in the delivery of workforce targets.
- Whether the organisation has undertaken a skill gap analysis.
- The analysis of trends relating to leave/retirement ages, and whether the organisation has utilised this information to aid workforce plans.

Limitations to the scope of the audit assignment:

- We will only consider workforce planning in relation to areas wholly within the responsibility of the Fire Service.

- We will not provide an opinion as to whether the correct level of staff has been established to deliver organisational objectives.
- This audit will not look at use of secondments.
- We will consider the budgeting and resourcing processes for on-call staff, but due to the complexities in this process, we will not look into the planning in depth. We have previously undertaken a dedicated On-call Firefighter Recruitment audit in 2022/23.
- We will not provide an opinion as to whether the most efficient levels of staffing had been established or were being worked towards.
- We will not review shift patterns or duty planning.
- Testing will be undertaken on a sample basis only.
- The results of our work are reliant on the quality and completeness of the information provided to us.
- Our work does not provide absolute assurance that material errors, loss or fraud do not exist.

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.

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 during the audit. If the requested information and staff are not available, we may have to reduce the scope of our work and/or increase the audit budget. If this is necessary, we will agree this with the client sponsor during the audit.

Debrief held 9 January 2026
Draft report issued 23 January 2026
Responses received 16 February 2026
Final report issued 17 February 2026

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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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