



YORK AND NORTH YORKSHIRE COMBINED AUTHORITY – FIRE

Internal Audit Progress Report

25 June 2026

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KEY MESSAGES

The internal audit plan for 2026/27 was approved by the Independent Audit Committee at the 24 March 2026 meeting (and the 2025/26 plan at the March 2025 meeting). This report provides an update on progress against the plan and summarises the results of our work to date.



Internal Audit Plan 2025/26

We have issued two reports since the last IAC:

- Equality and Diversity (8.25/26); and
- Follow Up (9.25/26).

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

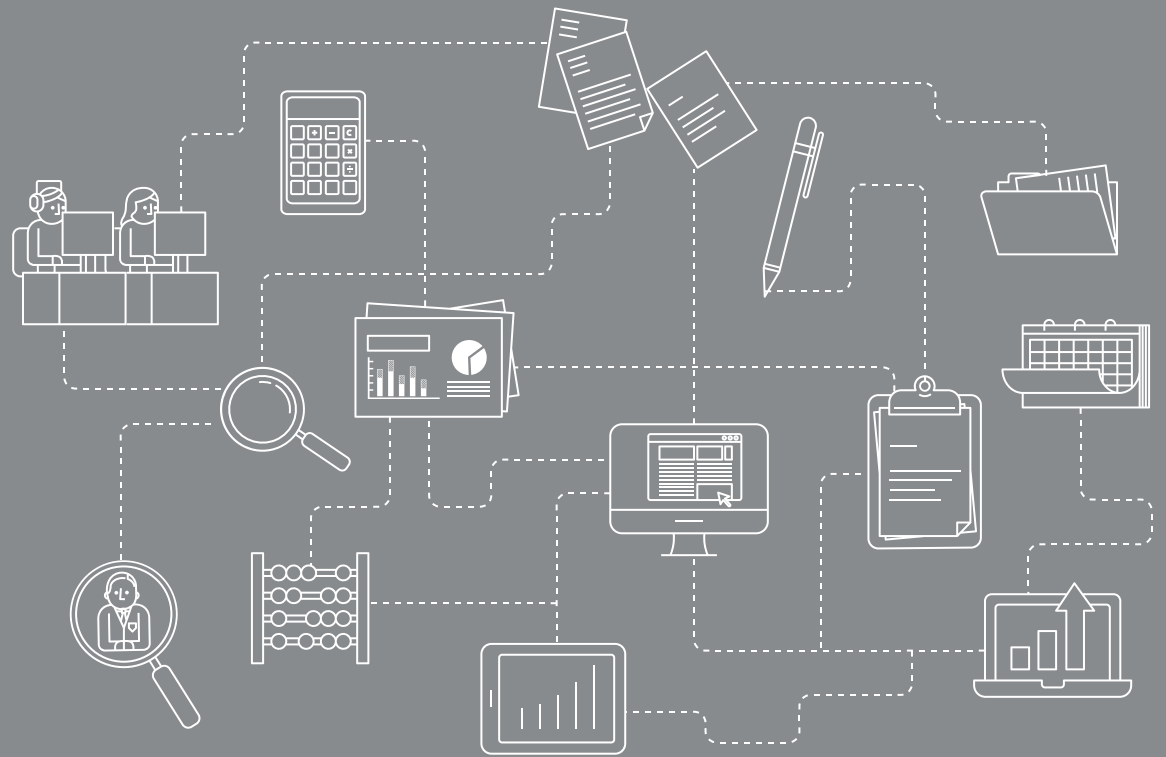
Internal Audit Plan 2026/27

There is one audit in progress. [\[To note\]](#)

Details of the progress made against the 2026/27 Internal Audit Plan are included at Appendix B. [\[To note\]](#)

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			
		A	L	M	H
<p>Equality and Diversity</p> <p>The Service had made good progress in respect of bringing the tactical and strategic approaches to EDI together across the organisation, but arrangements were still maturing and will continue to need strong operational embedding, reporting and governance oversight.</p> <p>Seven medium and three low management actions were agreed to help further evolve the EDI agenda.</p> <p>These covered four themes:</p> <ul style="list-style-type: none"> The need for an increasing operational approach to embed strategic EDI as part of the Service's everyday activities. This is required to complement and implement the Service's EDI Strategy and the suggested actions which came out of the F4C work. Progress is overseen by the Equality, Inclusion, Diversity and Culture (EDIC) Board. Additional EDI data collation and analysis was recommended to support the identification and analysis of themes and trends, to further aid the delivery of strategic requirements. Specific EDI information gathered through engagement surveys, and feedback via Staff Network groups will provide the Service with increased qualitative and quantitative data in addition to what is already collated. This will help to identify both red flag areas and those that are progressing well. Cultural awareness of EDI and buy-in would be best supported by following and reviewing the actions outlined in the EDI Delivery Plan and F4C project recommendations. This would be supported by having an overarching Communications Plan and a phased Roadmap in place, to align all workstreams together. <p>This would also help to identify opportunities to support and celebrate successes and to increase understanding of individuals' lived experiences through storytelling. A planned communications approach will add gravitas to the delivery of the overarching Strategy.</p>	<p>Advisory</p>	0	3	7	0

Assignment	Opinion issued	Actions agreed			
		A	L	M	H

Follow Up of Previous Internal Audit Management Actions – Visit 2

We have undertaken a review to follow up on progress made to implement a sample the previously agreed management actions from the following audits:

- Credit Cards (1.25/26)
- Asset Management (7. 23/24)
- Gazetteer Patching Review (2. 22/23)
- Data Quality (4.24/25)
- Health and Safety (5.24/25)
- Follow Up (7.24/25)
- Estates Management (1.23/24)
- Security Framework (5.23/24)
- Misconduct (3.24/25)

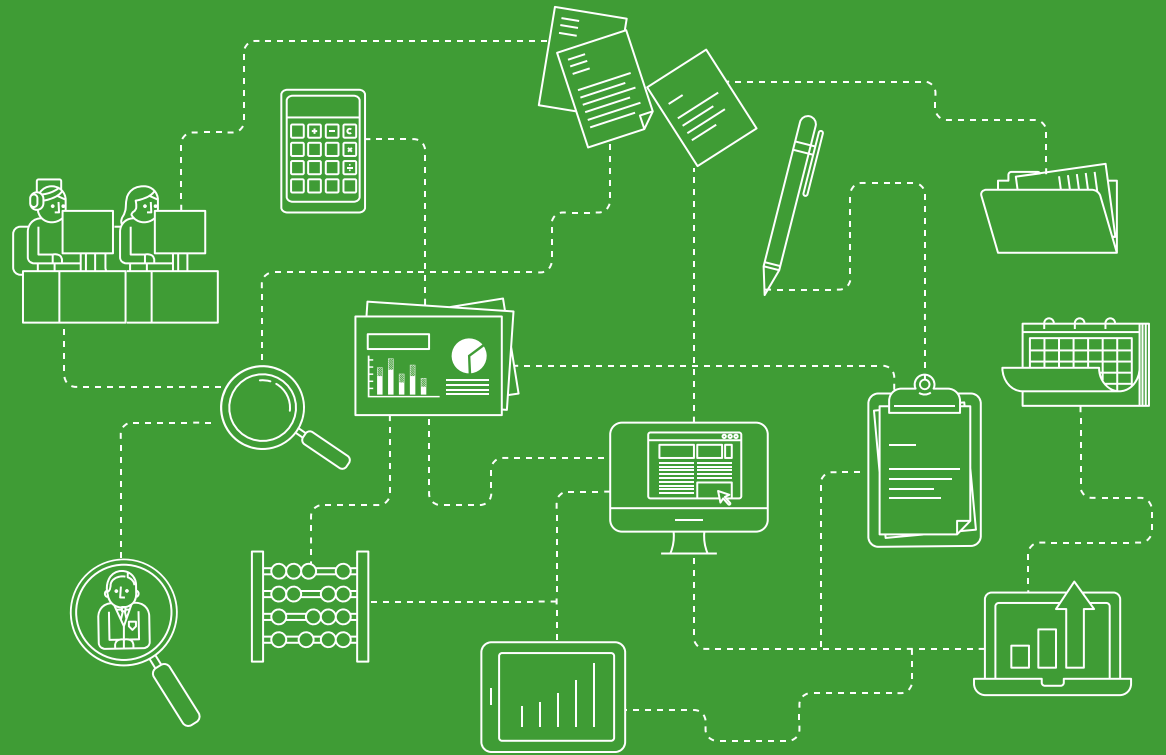
Reasonable Progress	0	0	3	0
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We were provided with satisfactory evidence in respect of 23 actions and therefore were able to confirm that these actions had been fully implemented.

The remaining two High priority actions we categorised as partly, though not yet fully implemented, and based on the progress to date in mitigating the risks, we reassessed both of the actions as medium priority. We also agreed an additional action regarding an analysis of our sample testing findings related to site inspections, where inconsistencies were identified.

Appendices

02



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

Assignment	Status / Opinion issued	Actions agreed			Target IAC (per IA plan / change controls*)	Actual IAC meeting
		L	M	H		
Code of Ethics	Substantial Assurance [●]	2	0	0	December 2025	September 2025
Credit Cards	Partial Assurance [●]	2	1	1	December 2025	September 2025
Operational Training	Reasonable Assurance [●]	0	1	0	December 2025	December 2025
Recommendation tracking from external parties	Substantial Assurance [●]	0	0	0	December 2025	March 2026
Operational Fire Review: Prevent and Protection Engagement	Reasonable Assurance [●]	0	3	0	December 2025	March 2026
Workforce Planning	Reasonable Assurance [●]	3	0	0	March 2026	March 2026
Fire and Rescue Plan	Substantial Assurance [●]	1	0	0	March 2026	March 2026
Equality and Diversity	Advisory [●]	3	7	0	March 2026 June 2026	June 2026
Follow Up	Reasonable Progress [●]	0	3	0	June 2026*	June 2026

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

APPENDIX B: PROGRESS AGAINST THE INTERNAL AUDIT PLAN 2026/27

Assignment	Status / Opinion issued	Actions agreed			Target IAC (per IA plan / change controls*)	Actual IAC meeting
		L	M	H		
Fleet Management (Operational)	w/c 22 June 2026				September 2026	
Building Security Controls	w/c 6 July 2026				September 2026	
Payroll and Pensions	w/c 20 July 2026				September 2026	
Delegated Budgetary and Forecasting	w/c 31 August 2026				December 2026	
Sickness Absence	w/c 19 October 2026				December 2026	
Fleet Management (Financial)	w/c 23 November 2026				March 2027	
Procurement	w/c 18 January 2027				March 2027	
Follow Up	w/c 8 March 2027				June 2027	

APPENDIX C: OTHER MATTERS

External Quality Assessment

RSM operates in accordance with the Global Internal Audit Standards (GIAS), which require internal audit to undertake an External Quality Assessment (EQA) at least once every five years. Our last assessment in 2021 achieved the highest rating of “generally conforms”. Our next EQA is scheduled to commence in October 2026.

Since our last EQA, the Institute of Internal Auditors (IIA) has issued new standards, effective from January 2025. The new GIAS 8.4 states that: “The chief audit executive must develop a plan for an external quality assessment and discuss the plan with the board. The external assessment must be performed at least once every five years by a qualified, independent assessor or assessment team.”

Our EQA approach aligns with the Chartered IIA guidance for multi-client providers.

- We will commission an external assessor to perform a review of the design of our internal audit methodology, and arrangements to meet the GIAS. The review will cover all 15 Principles and 52 Standards across the Domains of the GIAS, from a design perspective.
- Our EQA will review the design of our arrangements to meet the requirements of the Application Note, Global Internal Audit Standards in the UK Public Sector.
- Following the assessment, RSM will receive detailed feedback and will share a high-level conformance statement of the results with clients.

We will appoint an external independent, qualified assessor through a competitive tender process during the summer. To discuss EQAs further or our approach in more detail, please contact your Head of Internal Audit.

Further detail on our approach is available in our client briefing External Quality Assessment.

Head of Internal Audit Opinion 2026/27

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 no negative opinions to date.

Other assurance activity

Since the last IAC meeting, we have issued the following briefing:

- Emergency Services News Briefing June 2026
- RSM Emerging Risk Radar Spring 2026
- EQA Briefing

APPENDIX D: KEY PERFORMANCE INDICATORS – 2026/27 INTERNAL AUDIT PLAN

	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	N/A	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	N/A	Response time for all general enquiries for assistance	2 working days	2 working days	
Final report issued within 3 days of management response	3 days	N/A	Response for emergencies and potential fraud	1 working day	N/A	

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.

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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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