



RSIOYORK AND NORTH YORKSHIRE COMBINED AUTHORITY – FIRE

Fire and Rescue Plan (focused on the Community Risk Management Plan)

Final Internal Audit Report: 7.25/26

19 March 2026

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CONTENTS

Audit outcome overview	3
Summary of management actions	7

Appendices

Detailed findings and actions	9
Appendix A: Categorisation of findings	13
Appendix B: Internal audit assignment opinions	14
Appendix C: Scope	15

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 how the Community Risk Management Plan (CRMP) was established by the Service drawing inputs from both the Mayoral Combined Authority, their own Risk Assessment and consultations from the public. The Fire and Rescue Plan sets the strategic expectations and priorities determined by the Deputy Mayor for Policing, Fire and Crime. These priorities are operationalised and monitored by the Mayor. The Service's role is limited to providing inputs to inform the Plan; it does not own the Plan. Therefore, our review has focused on the Community Risk Management Plan (CRMP) which is the Service's plan, setting out how it identifies, prevents, mitigates, and responds to risks within the area. The CRMP is owned and operationalised by the Service and is a principal mechanism through which the Service contributes to the achievement of the broader objectives set out in the Fire and Rescue Plan.

As part of the audit, we reviewed the governance structures currently in place, as well as those proposed to support ongoing oversight of the CRMP. Our work also considered how effectively the CRMP aligns with, and provides a golden thread to, other key strategic documents across the Service and the Mayoral Combined Authority. In addition, we examined the change-pipeline process that underpins the operationalisation of the CRMP, including how actions arising from the Plan are allocated to responsible owners, with defined timelines and target completion dates.

Conclusion: Through our review, we concluded that the Service followed an effective process in developing the CRMP. This has been established in a way that sets the organisation up well to drive key initiatives and demonstrate meaningful positive change over the lifetime of the plan. We would note however, due to the timing of the audit (January 2026), following the CRMP being published in December 2025, several key elements of the supporting framework were still being developed and embedded. Specifically, the governance structures had not yet been fully established, the change-pipeline process was not complete, and formal monitoring of the CRMP had not commenced. We recognise these reflect a point in time and so when reflecting on work to date, we have agreed one **low-priority action** in relation to a transposition error identified when comparing data within the Service's Risk Assessment document to the corresponding information presented in the CRMP.

With consideration towards the future direction of delivering the plan, two advisory recommendations have been detailed below concerning the developing governance arrangements and the anticipated reporting mechanisms for the CRMP. These were classified as advisory, recognising the governance and reporting structures were still being designed at the time of the review. However, if these areas are not appropriately considered as the framework is finalised, there is a potential for the associated risk level to increase over time.

Internal audit opinion:



Minimal Assurance



Partial Assurance



Reasonable Assurance



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.

Audit themes: **The following control identified exceptions with our testing resulting in one low priority actions.**

Community Risk Management Plan

The CRMP was developed using inputs from the Fire and Rescue Plan, the Community Risk Profile, and the public consultation process. The Risk Profile, which assesses key risks across the Service area, directly informed the content of the CRMP. A dedicated CRMP Planning Group was responsible for drafting and publishing the Plan.

During our review, we noted one instance of inconsistent reporting between the Risk Profile and the CRMP relating to a performance metric. Although the CRMP presents a marginally less favourable position for the Service, the inconsistency highlights a control weakness associated with the manual transcription of data between documents. **(Low)**

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

Fire and Rescue Plan

The Fire and Rescue Plan was developed through inputs gathered from public consultations, incorporating key elements of the CRMP prepared by the North Yorkshire Fire and Rescue Service (Service). This was driven by a consultation strategy underpinning how the CRMP would help achieve the priorities laid out by the Fire and Rescue Plan and inputs from the Chief Fire Officer.

Public Consultation

In addition to the consultation undertaken for the Fire and Rescue Plan—which included elements relevant to the CRMP—a separate public consultation was carried out to inform the final CRMP. This was delivered in line with the National Fire Chiefs Council (NFCC) guidance on CRMP consultation requirements. The consultation outcomes were reviewed by the Service’s Strategic Leadership Board and the Mayoral Combined Authority’s Strategic Oversight Board. Approval from the Deputy Mayor was subsequently obtained prior to publication of the CRMP.

Formal Governance Structures

Governance arrangements for monitoring the effectiveness of the CRMP include the Strategic Oversight Board within the Combined Authority and the Service’s Strategic Leadership Board, both of which will oversee CRMP progress. Operational governance is further supported by the Fire Change Board, which monitors actions requiring significant financial investment or longer-term delivery, and the CRMP Governance Board, which oversees business-as-usual Areas of Focus.

At the time of the review, the overall governance framework had not yet been formally established. An advisory recommendation was therefore raised to define and document the governance structure, including clear terms of reference for each body involved in CRMP oversight.

CRMP Monitoring

The CRMP translates the priorities set out in the Fire and Rescue Plan into deliverable outcomes by applying the planning principles endorsed through the Mayoral public consultation. These principles are further broken down into specific Areas of Focus that enable the Service to operationalise the CRMP.

Oversight of these Areas of Focus is split between the Fire Change Board, which monitors those requiring significant financial investment or extended delivery timelines, and the CRMP Governance Board, which oversees business-as-usual activities.

To support performance monitoring and governance of the CRMP, the Service is developing a service delivery plan and change pipeline. This includes the use of a scoring matrix to prioritise Areas of Focus and allocate resources accordingly. The change-pipeline process was still under development at the time of the review; therefore, we were unable to provide a full assessment of its effectiveness at the point of reporting.

Linking Key Documents

The CRMP is primarily informed by the Fire and Rescue Plan and further incorporates inputs from the Medium-Term Financial Plan, the Community Risk Profile, and external assessments, including findings from HMICFRS inspections. These sources collectively shaped the identification of risks and areas for improvement reflected within the CRMP.

During the review, we raised an advisory recommendation concerning the clarity of alignment between the CRMP and the Fire and Rescue Plan. Although this linkage was included in an appendix during the public consultation process, it is not referenced within the published CRMP itself. This creates a risk that readers may not fully understand how delivering the CRMP supports the achievement of the Fire and Rescue Plan's objectives.

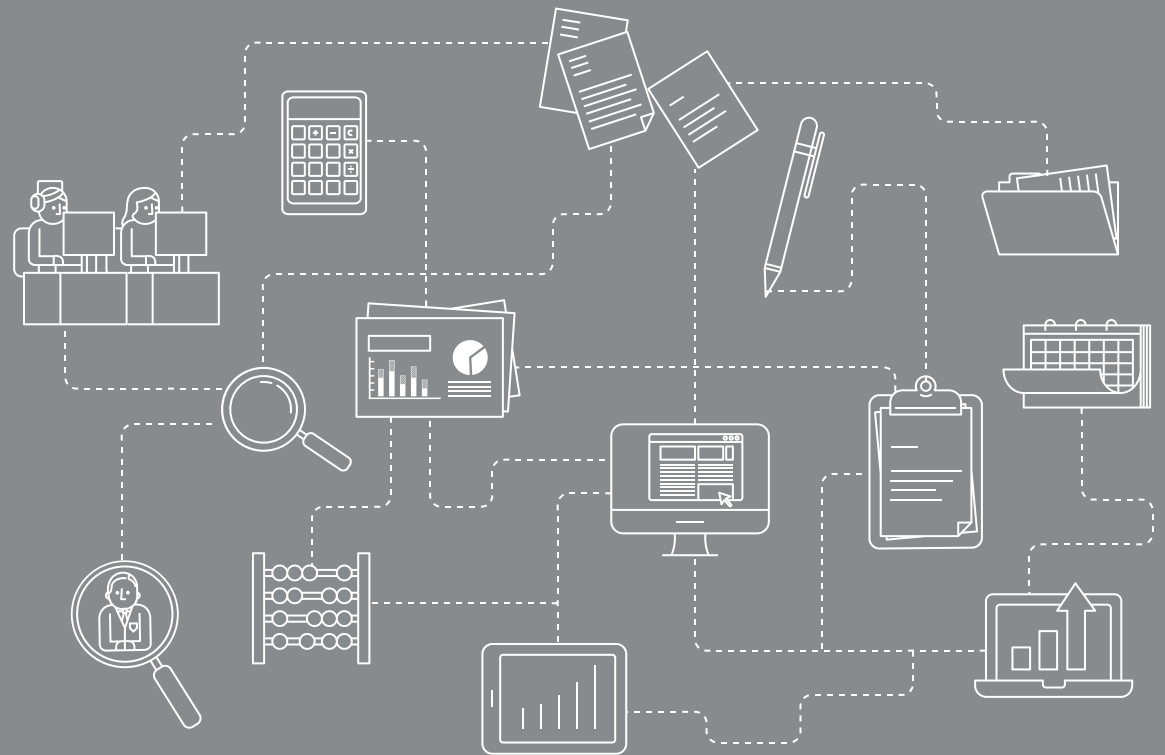
As part of our advisory recommendation, we advised management to ensure that the forthcoming Statement of Assurance explicitly sets out how each CRMP priority aligns with and contributes to the wider Fire and Rescue Plan objectives.

Roles and Responsibilities

The Fire and Rescue Plan assign overall accountability for the CRMP to the Chief Fire Officer, with individual elements of the Plan remaining the responsibility of the Service. As part of operationalising the CRMP, the Service is developing a service delivery plan and change pipeline, which is intended to allocate responsibility for each Area of Focus to designated Responsible Officers and Delivery Leads. However, at the time of the review, only major project-related Areas of Focus had been assigned ownership, and responsibility for the business-as-usual elements of the CRMP had not yet been allocated.

Summary of Actions for Management

01



SUMMARY OF MANAGEMENT ACTIONS

The action priorities are defined as*:

High

Immediate management attention is necessary.

Medium

Timely management attention is necessary.

Low

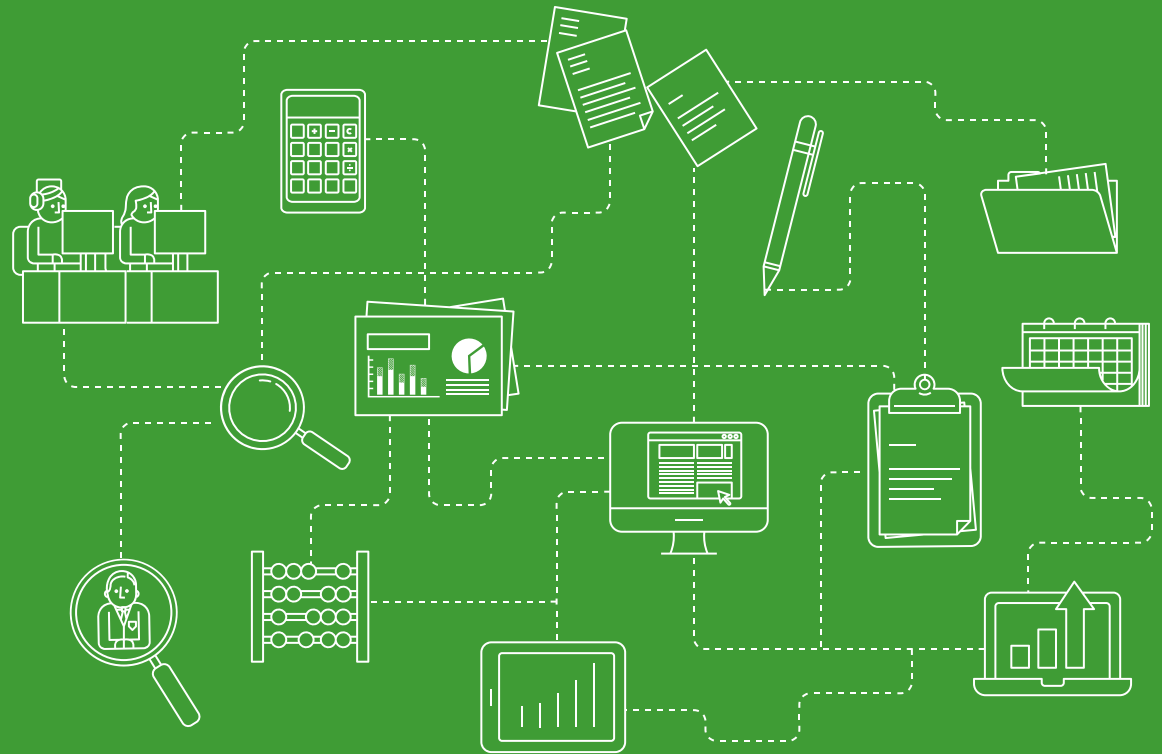
There is scope for enhancing control or improving efficiency.

Ref	Action	Priority	Responsible Owner	Date
1	Management will introduce a data-verification check to ensure all KPI figures are accurately transferred from source documents and consistently reported going forward.	Low	Head of Delivery, Risk and Assurance	31 May 2026
Advisory	The Service should ensure that the formal governance structure be reviewed with changes with regard to the CRMP and with the new Governance bodies coming into place. In addition to this, terms of reference including agenda, composition and meeting regularity need to be formally documented.	Advisory	Director of Service Design and Delivery	31 May 2026
Advisory	Management will ensure that within the Statement of Assurance for the upcoming year, it is made clear how each CRMP priorities are aligned to the wider Fire and Rescue Plan.	Advisory	Director of Service Improvement and Assurance	31 May 2026

* Refer to Appendix B for more detail

Detailed Findings and Actions

02



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: Community Risk Management Plan (CRMP)

Control	The CRMP was developed by the CRMP Planning Group taking inputs from the wider Fire and Rescue Plan as well as the Community Risk Profile assessment.	Assessment: Design ✓ Compliance ×
Findings / Implications	<p>Community Risk Profile Assessment</p> <p>This assessment was completed to understand the risk in the areas that the Service operates. The risk is defined as a combination of likelihood and consequences of hazardous events to arrive at the risk profile of the area. The Service used an external party ORH to develop this risk profile. This took inputs from across multiple periods covering four major elements that are pertinent to the overall CRMP namely;</p> <ol style="list-style-type: none"> 1. Accidental dwelling (home) fires 2. Combined Fire Risk 3. Road Risk 4. Working with Businesses <p>The external party ORH created a report that was finalised in March 2024 and subsequently the Community Risk Profile was created in 2025.</p> <p>During our review of KPI information sourced from the ORH report and incorporated into the Community Risk Profile (CRP), we identified an inconsistency in the reported Special Service Daily Average incident count for 2022/23. The ORH report records this metric as 6.5. The CRP presents the figure as 6.8.</p> <p>Although the difference is small and results in a marginally less favourable position for the Service, the variation indicates a weakness arising from the manual transcription of performance data between documents. Such discrepancies increase the risk that stakeholders may draw incorrect or misleading conclusions, especially when KPIs inform strategic planning, risk assessment, and public reporting.</p>	
Management Action 1	Management will introduce a data-verification check to ensure all KPI figures are accurately transferred from source documents and consistently reported going forward.	Responsible Owner: Head of Delivery, Risk and Assurance Date: 31 May 2026 Priority: Low

Area: Community Risk Management Plan (CRMP)

Control	Governance structures such as the Strategic Oversight Board within the Combined Authority and the Strategic Leadership Board within the Service are in place to monitor the effectiveness of the CRMP.	Assessment:			
	Milestones that the service need to achieve as part of the four year CRMP will be developed as part of the service delivery plan.		<table border="0"> <tr> <td>Design</td> <td>✓</td> </tr> <tr> <td>Compliance</td> <td>✓</td> </tr> </table>	Design	✓
Design	✓				
Compliance	✓				

Findings / Implications

Governance Structure

At the time of the review, several governance structures were either already in place or were in the process of being established, including the CRMP Governance Board. An advisory point is raised to ensure that clear reporting lines and monitoring arrangements are defined for how these governance structures will oversee the CRMP.

Strategic Oversight Board (Combined Authority)

The Strategic Oversight Board is part of the governance structure set up within the Combined Authority. This includes the Deputy Mayor for Policing, Fire and Crime (Chair), Chief Fire Officer, North Yorkshire Fire & Rescue Service. Whilst they do not directly monitor the CRMP, the Fire and Rescue plan monitoring is an agenda item of the board meetings. Given that the success of the Fire and Rescue Plan lies on the success of the CRMP. Any deviation in the Fire and Rescue plan is further investigated including the CRMP. The Board meets every month except in December.

The Strategic Oversight Board would effectively obtain inputs from the Strategic Leadership Board.

Strategic Leadership Board (Service)

The Strategic Leadership Board is part of the governance structure within the Service. This includes the Chief Fire Officer, Director of Service Improvement and Assurance and others. They are responsible for the operation of the Service as a whole which also includes monitoring of the CRMP.

However, from a CRMP operational point of view these are the two bodies that will oversee the progress of the CRMP.

Fire Change Board

The Fire Change Board is responsible for actions that involves a significant financial outlay and completion period within the CRMP. These might be long term projects that the Service intends to complete as part of the Area of Focus. For example, one of the Areas of Focus relates to 'Reviewing the technology used within our Control Room'. This is considered to be a significant process and therefore is assigned to the Fire Change Board. This will include the Director of Service Improvement as well as Director of Service Design and other members of the Service at a Directors level and Fire & Rescue Authority Manager from the Combined Authority. This board is solely responsible for managing the project and any approvals in regards to finance will come from the SLB. An exception report is usually sent to the SLB in case any projects deviate from the expected timelines or cost.

We inspected the CRMP progress report for November 2025. This would form part of the agenda of the monthly Fire Change Board where progress of the CRMP would be measured against the milestones set. Given that the CRMP was only published on December 2025, the progress reports till November 2025 considered milestones considering the publication of the CRMP and not the CRMP itself.

Area: Community Risk Management Plan (CRMP)

CRMP Governance Board

The CRMP Governance Board is responsible for the monitoring of the Areas of Focus that are considered business as usual. The composition of this board has not been formally decided yet. The CRMP Governance Board will report up to the SLB. The CRMP Governance Board and the SLB will both be chaired by the Chief Fire Officer.

A formal reporting structure from the Governance Board to the SLB has not be established.

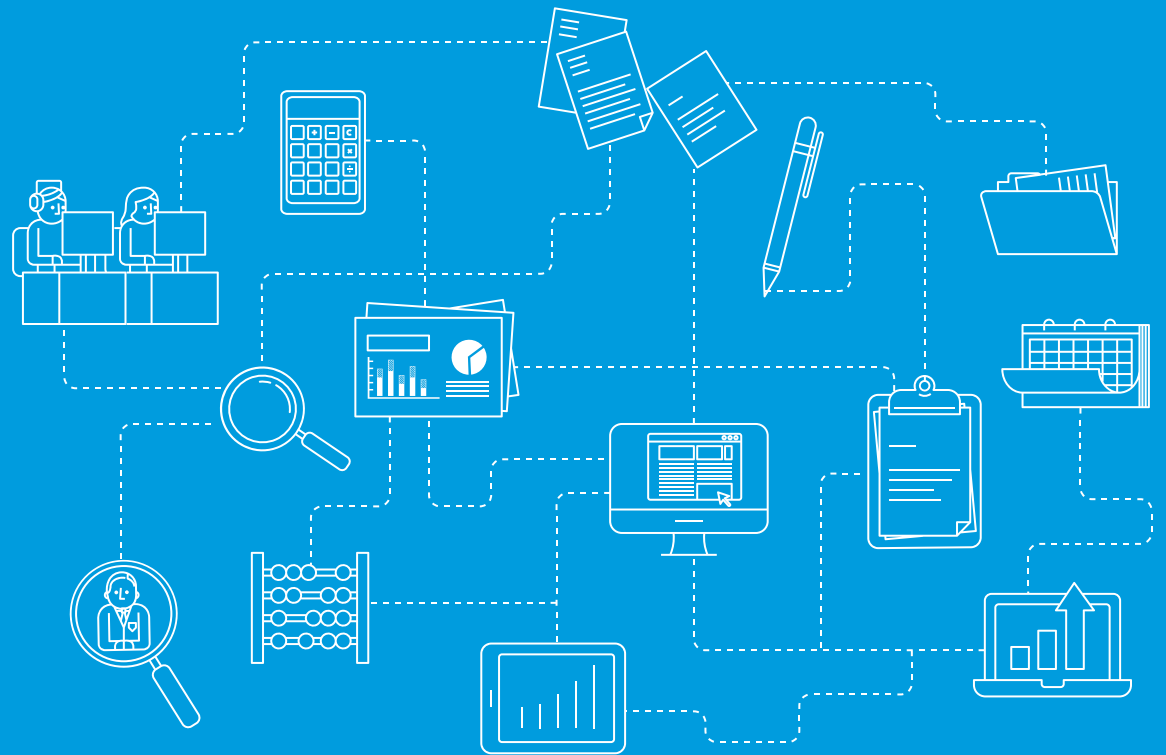
Advisory Action 1	<p>The Service should ensure that the formal governance structure be reviewed with changes with regard to the CRMP and with the new Governance bodies coming into place.</p> <p>In addition to this, terms of reference including agenda, composition and meeting regularity need to be formally documented.</p>	Responsible Owner: Director of Service Design and Delivery	Date: 31 May 2026	Priority: Advisory
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Area: Community Risk Management Plan (CRMP)

Control	<p>The CRMP is primarily informed by the Fire and Rescue Plan, while also incorporating insights from the Service’s Medium-Term Financial Plan, the Community Risk Profile, and external evaluations of the Service’s past performance.</p>	<p>Assessment:</p> <p>Design ✓</p> <p>Compliance ×</p>		
Findings / Implications	<p>The Fire and Rescue Plan set by the Combined Authority sets out the objectives of the Fire and Rescue services for the Combined Authority. The CRMP is driven predominantly by the priorities set by the Fire and Rescue Plan. The CRMP describes the Fire and Rescue Plan priorities. However, It does not clearly demonstrate how the Fire and Rescue Plan priorities align with the planning principles, and the two elements are instead presented in isolation.</p> <p>Whilst the linkage between the Fire and Rescue Plan and the CRMP was provided during the public consultation as part of an appendix document, this is not noted within the CRMP document which is a separate public document.</p> <p>There is a risk that the readers of the document may fail to understand how the achievement of the CRMP will lead to the objectives around the Fire and Rescue Plan being met.</p>			
Advisory 2	<p>Management will ensure that within the Statement of Assurance for the upcoming year, it is made clear how each CRMP priorities are aligned to the wider Fire and Rescue Plan.</p>	Responsible Owner: Director of Service Improvement and Assurance	Date: 31 May 2026	Priority: Advisory

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
Fire and Rescue Plan (focused on the CRMP)	0 (7)	1 (7)	1	0	0
		Total	1	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 Service have a four year Community Risk Management Plan (CRMP) 2025-29 set on the basis of public consultations and the wider Fire and Rescue plan established by the Council. With this new plan in place, we would consider how this was established within the Service and if appropriate systems and process are in place to ensure how the success factors established by the CRMP are achieved and monitored.	NYFRS fails to develop Organisational Resilience which impacts on the ability to effectively deliver the objectives outlined in the CRMP and the wider Fire and Rescue Plan	Associated risk

When planning the audit, the following were agreed:

Areas for consideration:

- We will consider the input that the Service had into the development of the Fire and Rescue Plan and whether there was ongoing engagement. As we recognise that the scope of this sits outside of the control of the Fire Service, while we will comment on this area, we will not agree any actions that sit outside the remit of the Service.
- We will review how the Service's CRMP was developed based on inputs from the wider Fire and Rescue Plan set by the Combined Authority and the community risk profile assessed.
- We will assess the process by which feedback from public consultations and consultations from the Combined Authority has been incorporated into the Service's Community Risk Management Plan.
- We will assess whether there was a formal governance structure within the service including defined milestones for the CRMP, ensuring there was sufficient review and scrutiny ahead of its approval.
- Review of how success of the plan is monitored and reported through the governance structure and whether the Service continually evaluates the effectiveness, efficiency and delivery of the CRMP.
- We will consider whether there is a "golden thread" between the CRMP and other strategic documentation i.e. department strategies, delivery plans, and budgets.
- We will assess whether the overall accountability for the CRMP has been defined and responsibility for its components is appropriately defined between what sits within the Service and those that sit with Deputy Mayor.

Limitations to the scope of the audit assignment:

- We will not comment on the appropriateness of the CRMP or its contents
- While the audit considers how data flows through the service for monitoring of the CRMP, it does not include a detailed review of data accuracy, completeness, or integrity. The audit does not extend to evaluating the actual delivery of services or operational outcomes. It focuses on planning and monitoring mechanisms rather than service performance or impact.
- While engagement and accountability are considered, the audit may not fully capture cultural or behavioural factors that influence how staff interact with the planning process unless these are evidenced through documentation or interviews.
- The audit focuses on the annual service planning process and does not assess the broader strategic planning framework or long-term vision development that may influence the CRMP.
- We will not confirm that costings are accurate – only that what has been considered seems reasonable and there is backing documentation to support this.
- We will not confirm that all risks have been considered in developing the CRMP.
- 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.

Debrief held 3 March 2026
Draft report issued 4 March 2026
Responses received 18 March 2026

Final report issued 19 March 2026

Internal audit Contacts Dan Harris, Partner and Head of Internal Audit
Matthew Stacey, Managing Consultant
Roshan Mathew, Senior Consultant

Client sponsor Damian Henderson, Director for Service Improvement and Assurance

Distribution Damian Henderson, Director for Service Improvement and Assurance
Charlie French, Director of Service Design and Delivery

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FOR FURTHER INFORMATION CONTACT



Dan Harris, Head of Internal Audit

Email: Daniel.Harris@rsmuk.com



Matthew Stacey, Manager

Email: Matthew.Stacey@rsmuk.com

rsmuk.com

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