YORK AND NORTH YORKSHIRE COMBINED AUTHORITY – FIRE

Internal Audit Progress Report

24 September 2026

THE POWER OF BEING UNDERSTOOD
AUDIT | TAX | CONSULTING

RSM

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Appendices

KEY MESSAGES

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

We have issued two final reports:

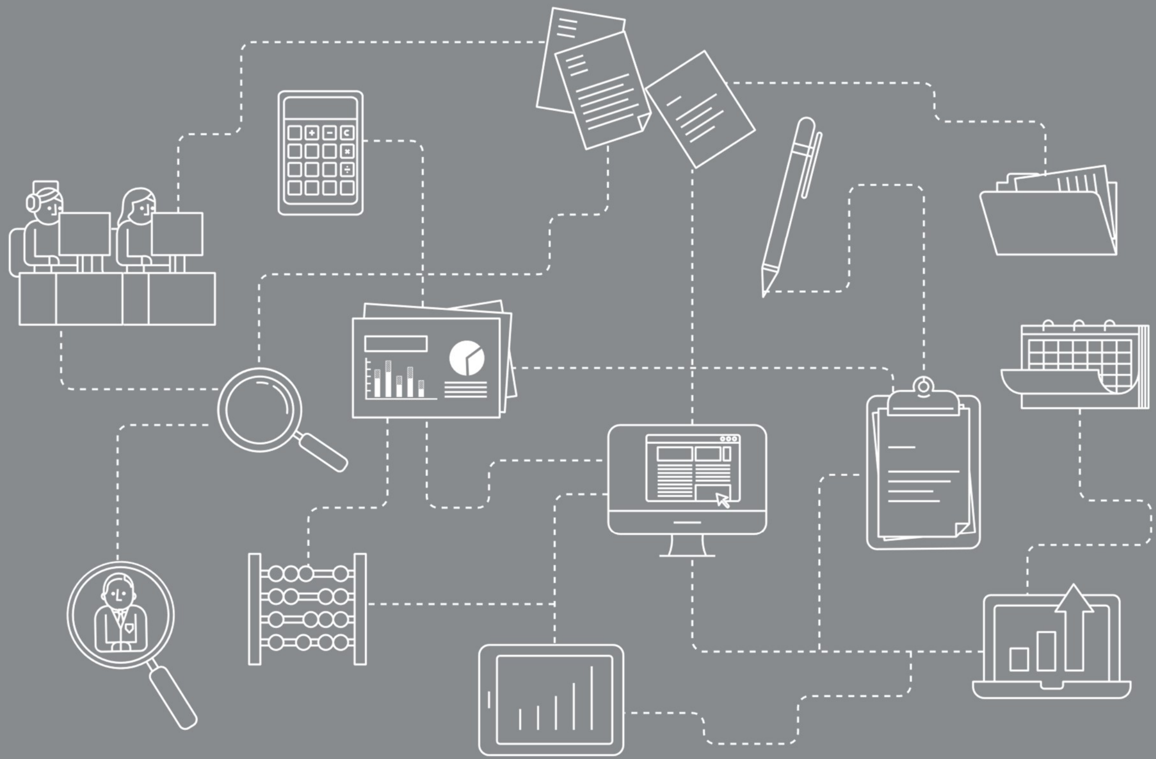
- Fleet Management – Operational (1.26/27)
- Building Security Controls (2.26/27)

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

Details of the progress made against the 2026/27 Internal Audit Plan are included at Appendix A. **[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
Fleet Management (Operational) Our review confirmed that the Service has established a comprehensive fleet management framework, supported by a documented fleet strategy, a Driving Management Procedure, fleet databases and regular management reporting. Furthermore, significant progress has been made in addressing the weaknesses identified during the previous Fleet Management audit. As a result of our review, we agreed **two medium and three low** priority management actions. Whilst the overall control framework is operating effectively, our testing identified opportunities to strengthen the consistency of key fleet management processes. In particular, daily and weekly vehicle inspections were not always completed or evidenced in line with requirements, defects were not consistently recorded within the central defect log, evidence of annual driving licence checks was not consistently retained, and formal fleet KPIs and performance targets have not yet been established. These weaknesses reduce assurance that vehicle condition, fleet performance and driver compliance can be monitored effectively.	**Reasonable Assurance**	2	3	2	0
Building Security Controls Overall, the review identified that the Service had a defined framework of building security controls in place across the sampled stations, though we did note non-compliance in a small number of areas, as well as areas for control improvements with respect to management of station keys. Onsite inspections for a sample of buildings (both announced and unannounced) identified no instances where we could gain unsupervised access, and in all instances we were challenged by staff members. As a result of our review, we have agreed one medium and two low priority management actions. We have also referred back to two medium priority actions that were raised in the Follow Up (9.25/26) review, relating to the management and tracking of keys.	**Reasonable Assurance**	0	2	1	0

1.2 Themes arising from control observations

Theme	Low	Medium	High
Non-compliance with policies / procedures	2	1	0
Poor record keeping	3	0	0
Management or performance information	0	1	0
Design of the control framework	0	1	0
Total	**5**	**3**	**0**

Appendices

02

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

Assignment and Executive Lead	Status / Opinion issued	Actions agreed				Target Committee meeting (as per IA plan / change controls*)	Actual Committee meeting
		A	L	M	H		
Fleet Management (Operational)	**Final Report Reasonable Assurance [●]**	**2**	**3**	**2**	**0**	**September 2026**	**24 September 2026**
Building Security Controls	**Final Report Reasonable Assurance [●]**	**0**	**2**	**2**	**0**	**June 2026**	**24 September 2026**
Payroll & Pensions	Fieldwork complete, QA underway					September 2026	-
Delegated Budgeting and Forecasting	Fieldwork in progress					September 2026	-
Estates Health and Safety*	w/c 5 October 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	

* Additional audit agreed with management, please see appendix B below.

APPENDIX B: OTHER MATTERS

Detailed below are the changes to the audit plan:

Note	Auditable area	Reason for change	Change reported to IAC
1	**Estates Health & Safety**	To support some internal work underway, Internal Audit have been commissioned to undertake an additional review and provide independent assurance around the design and operation of controls in relation to Estates Health and Safety.	September 2026
2	**Payroll & Pensions** **Delegated Budgeting and Forecasting**	These audits were scheduled to be presented to the September 2026 IAC. As a result of some additional work required, identified during the quality assurance process, Payroll & Pensions will be presented to the December 2026 meeting. Similarly, we have agreed to undertake a series of interviews with budget holders to maximise the value added from the work. Therefore, this report has also been agreed to be presented to the December 2026 meeting.	September 2026

Quality assurance and continual improvement

To ensure that RSM remains compliant with the Global Internal Audit Standards in the UK Public Sector we have a dedicated internal Quality Assurance Team who undertake a programme of reviews to ensure the quality of our audit assignments. This is applicable to all Heads of Internal Audit, where a sample of their clients will be reviewed. Any findings from these reviews are used to inform the training needs of our audit teams.

As part of the Quality Assessment and Improvement Programme, none of your files were selected for Internal Quality Monitoring programme during 2026/27. From the results of the reviews undertaken across our client base, there are no areas which we believe warrant flagging to your attention as impacting on the quality of the service we provide to you.

In addition to this, any feedback we receive from our post assignment surveys, client feedback, appraisal processes and training needs assessments is also taken into consideration to continually improve the service we provide and inform any training requirements.

Post assignment surveys

We are committed to delivering an excellent client experience every time we work with you. Your feedback helps us to improve the quality of the service we deliver to you. Following the completion of each product, we include a link to a brief survey in each report we issue. We are committed to delivering an excellent client experience every time we work with you. Your feedback helps us to improve the quality of the service we deliver to you Currently, following the completion of each product we deliver we attached a brief survey for the client lead to complete. We would like to give you the opportunity to consider how frequently you receive these feedback requests; and whether the current format works. Options available are:

- After each review (current option).
- Monthly / quarterly / annual feedback request.
- Executive lead only, or executive lead and key team members.

Other assurance activity

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

- Emergency Service News Briefing August 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	2 / 2 (100%)		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 / 2 (100%)		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	2 / 2 (100%)		Response for emergencies and potential fraud	1 working day	1 working day	

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.