

PRIVATE AND CONFIDENTIAL



York and North Yorkshire Combined Authority – Fire

Fleet Management - Operational

Final Internal audit report: 1.26/27

25 August 2026

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Contents

Audit outcome overview	3
Summary of management actions	8
Agreed management action plan	11

Appendices

Appendix A: Internal audit assignment opinions	19
Appendix B: Summary of findings	20

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Audit outcome overview



Background/ methodology

Fleet management is a critical operational area for North Yorkshire Fire and Rescue Service, as vehicles are essential to the delivery of frontline emergency response services, operational resilience and public safety. The audit was undertaken to review the arrangements in place to manage the Fire Service fleet, including vehicle inspections, defect management, servicing and maintenance arrangements. In addition, the previous Fleet Management audit in 2022-2023 resulted in a Partial Assurance opinion and identified a number of areas requiring improvement. Whilst follow up work demonstrated that significant progress had been made, this review sought to provide assurance that key controls continue to operate effectively and support the delivery of operational fleet services.

The Joint Strategic Asset Management Plan - Fleet sets out how Fleet Services supports the priorities for the Police Force and Fire Service, through alignment with the Fire and Rescue Plan and previous Risk and Resource Model / current Community Risk Management Plan. The strategy also aims to ensure that fleet assets are used and maintained efficiently, remain fit for purpose, comply with regulations and provide value for money throughout their lifecycle. The scope further reflected the Service's use of fleet management systems and management information, including TranMan, to support fleet maintenance, statutory compliance and operational oversight. The strategy also highlights future ambitions around telematics, vehicle utilisation and the introduction of fleet performance measures to support continuous improvement.



Internal audit opinion



Taking account of the issues identified, the organisation 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).



Conclusion

Our review confirmed that the Service has established a comprehensive fleet management framework, supported by a documented fleet strategy, a Driving Management Procedure, maintenance schedules, defect management arrangements, fleet databases and regular management reporting. We also found that key controls relating to vehicle tax, MOT certification, insurance cover, servicing, vehicle reconciliations and statutory compliance were operating effectively. Furthermore, significant progress has been made in addressing the weaknesses identified during the previous Fleet Management audit.

As a result of our review, we have 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 operational 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. The exceptions identified were small in number from our sample testing. These weaknesses reduce assurance that vehicle condition, fleet performance and driver compliance can be monitored effectively.

Whilst the findings identified areas requiring improvement, we noted that the Fleet and Logistics Team are effectively managing key aspects of fleet operations, including vehicle maintenance, repair, statutory compliance and asset oversight. Sample testing demonstrated that vehicle defects are resolved within appropriate timescales, vehicles remain appropriately taxed, insured and MOT compliant, and management information is produced to support oversight and decision making. Overall, the control environment has improved significantly since the previous audit, although management action is required to strengthen compliance with operational fleet management controls and improve the consistency of key records and performance monitoring arrangements.



Key audit themes

Our review identified the following issues in the agreement of two medium and three low priority management actions and one advisory recommendation:

Daily Checks on Vehicles

The Driving Management Procedure requires vehicle checks to be completed prior to use and recorded in the vehicle logbook. Daily "A" routines and weekly "B" routines are mandatory. Testing identified inconsistencies in the completion and retention of vehicle check records. Whilst evidence of checks was available, records did not consistently demonstrate that inspections had been completed before each use. For example, vehicle F18F had only 11 vehicle checks recorded during a 21 day period, whilst vehicle F18R had only 15 checks recorded over a period of more than one year. These findings indicate that required vehicle inspections are not being completed consistently.

(Medium)

Defect Reporting and Resolution

The procedure requires defects to be reported using a TRANS14 form and recorded within fleet management records. Testing confirmed that defects were generally recorded and resolved promptly. Of the 16 vehicles where defects were identified, 13 had been repaired within one or two days. However, nine of the 16 defects reviewed had not been recorded within the central defect log. Whilst defects were resolved, inconsistent recording limits management oversight and reduces the completeness of audit trails available for monitoring defect trends and resolution activity. **(Low)**

Vehicle Documents

Testing of six Fire fleet vehicles confirmed that required documentation, including vehicle logbooks and defect reporting documentation were present and maintained. However, the same inconsistencies identified within daily and weekly vehicle checks were also evident within the associated logbooks. These issues are directly linked to the Daily Checks on Vehicles finding. **(Action already agreed above)**.

Vehicle Servicing

Servicing arrangements differ for heavy and light fleet vehicles. Sample testing confirmed that heavy vehicle safety inspections and annual servicing requirements were generally completed in accordance with maintenance schedules. Light vehicle servicing was also generally completed within expected intervals. However, for one Skoda vehicle, both manufacturer-completed services had been undertaken within the required timeframe, but the second service had not been recorded on TranMan. If manufacturer completed services are not recorded on TranMan, there is a risk that service records are incomplete, reducing management's ability to effectively monitor vehicle servicing compliance and maintenance history. **(Low)**

Adequacy of Systems

TranMan is used to maintain fleet records relating to vehicle maintenance, servicing, defects, tax and repairs. Testing confirmed that information held within the system supports a range of fleet management activities. However, for our sample there were inconsistencies in the recording of vehicle checks in the log books. If fleet management data is inaccurate or inconsistent across systems, management may

not have access to reliable information to support vehicle checks and performance reporting. This increases the risk of vehicles not being checked at the appropriate intervals. These issues are directly linked to the Daily Checks on Vehicles finding. **(Action already agreed above).**

Insurance

The Service maintains a valid motor insurance policy covering fleet vehicles. Testing confirmed that all 20 sampled vehicles were covered by the insurance schedule. However, for a sample of five staff, one individual did not have evidence of a driving licence retained on file at the time of testing, although this was subsequently addressed. In addition, annual driving licence checks are not currently logged centrally, limiting management's ability to demonstrate compliance with the Driving Management Procedure. **(Low)**

Performance Reporting

The Fleet Team produces monthly performance reports which are presented at management meetings and include fleet maintenance and utilisation information. However, whilst operational reporting is in place, formal fleet KPIs and performance targets have not been established. Although the fleet strategy identifies measures such as vehicle utilisation, vehicle downtime and maintenance costs, these have not yet been formalised within performance reporting. Without defined KPIs and performance targets, management is limited in its ability to assess fleet performance and identify areas for improvement. **(Medium)**

We found the following control areas to be adequately designed and operating effectively:

Strategy

A comprehensive Joint Strategic Asset Management Plan - Fleet is in place covering the period of 2023-2027. The strategy clearly sets out the purpose of fleet operations, including returning fleet operations to a predictable and affordable service, and aligns with the Fire and Rescue Plan, Police and Crime Plan and national fleet guidance. The strategy includes clear strategic aims relating to governance, vehicle replacement, fleet reviews, maintenance and future implementation of telematics. Governance arrangements are established through the Fleet Strategy Group and Assets Board. We noted that the strategy continues to reference the Police, Fire and Crime Commissioner, as it was developed prior to the governance change to the York and North Yorkshire Combined Authority. However, this does not affect the relevance of the strategic aims or the overall fleet management arrangements set out within the document.

Policy and Procedures

The Driving Management Procedure provides a comprehensive framework covering vehicle use, driver responsibilities, driving licence checks, vehicle inspections, defect management, reporting requirements and maintenance routines. The procedure was last reviewed in February 2026 and is available to staff through SharePoint. Testing confirmed the procedure remains current and reflects operational requirements.

Vehicle Tax Records

Vehicle tax expiry dates are recorded within TranMan and monitored by the Fleet Management Team. Testing of 20 vehicles confirmed that all sampled vehicles had valid and up to date vehicle tax. In addition, vehicles with historic expired tax records had subsequently been updated on both DVLA and TranMan records.

Vehicle Reconciliation

Testing confirmed that all sampled vehicles could be reconciled to the fleet database. Management also evidenced a fleet census exercise and reconciliation activity against the Motor Insurance Database, DVLA records and fuel card records. The census is intended to be repeated every six months to maintain the accuracy of fleet records.

Test Certificates

MOT expiry dates are maintained within TranMan and reviewed by Transport and Logistics staff. Testing confirmed that all vehicles requiring an MOT held a valid certificate and that vehicles exempt from MOT requirements were appropriately recorded.

Follow up of Previous Management Actions

The previous Fleet Management audit resulted in a Partial Assurance opinion and identified five medium priority actions. Follow up testing confirmed that substantial progress has been made and all previous actions are now considered implemented. In particular, approval has now been obtained for the rollout of Airmax telematics across the Fire fleet, which will support future vehicle utilisation monitoring and fleet planning.

The background of the slide is a photograph of a modern office interior. Three people are seated around a dark wooden table. A woman in a yellow shirt is on the left, smiling and gesturing with her hands. A woman with dark curly hair is in the middle, also smiling and gesturing. A man with glasses and a beard, wearing a light-colored sweater, is on the right, looking at a laptop. The office has large windows, glass partitions, and modern furniture. A green rectangular box is overlaid on the image, containing the text "Summary of actions for management".

Summary of actions for management

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	Management action	Priority	Responsible owner	Date
1	Management will strengthen monitoring of vehicle check records to ensure daily inspections are completed consistently, retained appropriately, and reviewed periodically to identify and follow up on missing or incomplete records.	M	Area Manager, Director of Response, Workforce and Training	31 March 2027
2	Management will ensure that all vehicle defects reported are consistently recorded within the defect log including prioritisation and resolution of defects to ensure that they are being resolved promptly.	L	Fire Fleet Workshop Manager	30 September 2026
3	Management will ensure that evidence of all vehicle servicing completed by the manufacturer is obtained and recorded on TranMan to ensure maintenance records are complete and accurately reflect vehicle servicing activity.	L	Fire Fleet Workshop Manager	30 September 2027
4	Management will ensure that evidence of the annual validation checks on staff driving licences are completed and retained centrally.	L	Area Manager, Director of Response, Workforce and Training	31 March 2027
5	The Fleet Management team will explore and seek funding approval to implement a new fleet management system in order to develop and implement fleet KPIs with agreed targets covering key areas such as: - vehicle availability; - utilisation;	M	Head of Transport and Logistics	31 March 2028

Ref	Management action	Priority	Responsible owner	Date
	• maintenance turnaround times; • workshop productivity; • external repair reliance; • compliance; and • fleet costs. Performance against these KPIs should be routinely reported to the Assets Monthly Performance Meeting and Support Services Steering Board to support effective oversight and challenge.			

Detailed findings and actions

Agreed management action plan

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: Daily checks on vehicles		Design		Application	
Control		Daily and weekly checks are carried out on fleet vehicles prior to them being taken out to ensure they are safe and fit for use. Details of the checks are completed on the logbook that is kept within the vehicle, and any faults that require attention.			
Findings, risk and implications		Logbooks are kept in fleet vehicles and used to record vehicles checks which are required to be completed each time the vehicle is used. Testing of a sample of vehicle five logbooks identified inconsistencies in the completion and retention of daily vehicle safety checks. While checks were evidenced for sampled vehicles, records did not consistently demonstrate that inspections had been completed before each use. Gaps were noted between recorded checks for some vehicles, and in certain instances sufficient information was not available to confirm compliance with the required checking regime. For example, vehicle F18F had only 11 vehicle checks recorded during a 21 day period. In addition, vehicle F18R had only 15 checks recorded over a period of more than one year between the first and last entries reviewed, with a user also noting that mileage records were missing from the logbook. These observations indicate that weekly vehicle checks are not being completed consistently. Vehicles may be used without appropriate safety inspections being undertaken, increasing the risk that defects are not identified and addressed promptly.			
Key audit theme(s)		Non-compliance with policies / procedures			
Management action 1		Management will strengthen monitoring of vehicle check records to ensure daily inspections are completed consistently, retained appropriately, and reviewed periodically to identify and follow up on missing or incomplete records.	Responsible Owner: Area Manager, Director of Response, Workforce and Training	Date: 31 March 2027	Priority 

Area: Defect reporting and resolution

Design



Application



Control Vehicle defects are recorded using the Trans-14 form and prioritised using a risk based approach. The Fleet team resolves defects and maintains records of actions taken and outcomes.

Findings, risk and implications We confirmed that defects are reported through the Trans-14 form which automatically logs the defect on the TranMan fleet system. In addition, we confirmed that there is a Trans-14 defect log where defects are recorded, prioritised, and marked as completed once resolved.

For our sample of 20 North Yorkshire Fire and Rescue fleet vehicles we confirmed the following:

- Four vehicles had no defects recorded as they were either recent additions to the fleet or still at the converter;
- Eight vehicles had their defects resolved by external contractors;
- The remaining eight vehicles had their defects resolved in the workshop.

Timeliness

For the 16 vehicles where defects had been identified we confirmed the following:

- In 13 instances the defect had been repaired within one or two days;
- In the remaining three instances the defect had not been repaired for a period of 10 days or longer. However, we confirmed these were due to delays in receiving a part from an external contractor or the external contractor was shut due to holidays.

Defect Log

We confirmed that there is a defect log in place which the Fire Service use to record, allocate, prioritise, and track the progress of defects.

For the 16 vehicles where defects had been identified we confirmed the following:

- In seven instances, we confirmed that the defect had been recorded on the log, had been prioritised, and had been marked as complete with any supporting comments;
- In nine instances the defect had not been recorded on the log.

If defects are not consistently recorded on the defect log, there is a risk that management oversight of vehicle defects is ineffective, resulting in incomplete audit trails and reduced assurance that defect trends, priorities and resolution times are being effectively monitored.

Key audit theme(s) Poor record keeping

Management action 2	Management will ensure that all vehicle defects reported are consistently recorded within the defect log including prioritisation and resolution of defects to ensure that they are being resolved promptly.	Responsible Owner: Fire Fleet Workshop Manager	Date: 30 September 2026	Priority	L
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Area: Vehicle documents available

Design



Application



Control

The following documents are readily available for every vehicle at all times:

- Vehicle Logbook
- Trans-14 Defect Reporting Forms

Findings, risk and implications

Testing of a sample of six North Yorkshire Fire and Rescue fleet vehicles confirmed that the key vehicle documentation required by policy was available and maintained. Vehicle logbooks, daily vehicle check records and defect reporting documentation were present and contained entries demonstrating that vehicle checks and defects could be recorded where identified. For our sample there were no defects identified, however, there were inconsistencies in the recording of vehicle checks in the log books.

For example, vehicle F18F had only 11 vehicle checks recorded during a 21 day period. In addition, vehicle F18R had only 15 checks recorded over a period of more than one year between the first and last entries reviewed, with a user also noting that mileage records were missing from the logbook. These observations indicate that weekly vehicle checks are not being completed consistently. Vehicles may be used without appropriate safety inspections being undertaken, increasing the risk that defects are not identified and addressed promptly.

The issues identified relate to vehicle checks and have been reported under 'Daily checks on vehicles' control. No separate action agreed.

Area: Vehicle servicing thresholds established

Design



Application



Control	Quarterly and annual servicing thresholds have been established as internal targets for ensuring all heavy vehicles are serviced periodically, and in line with safety procedures. Light vehicles are serviced based on when the vehicle informs the driver it is ready for servicing.
Findings, risk and implications	On discussion with the fire fleet Workshop Manager we identified that different servicing thresholds are in place for light and heavy vehicles. Heavy vehicles have quarterly safety inspections, with one inspection also including a major annual service. We confirmed that there is a safety inspection planner and maintenance schedule in place to track the intervals on which the vehicles require servicing or inspection. In addition, we were advised that light fleet are serviced when the vehicle notifies the driver which is based on mileage, length of time or the quality of the oil (We were advised by the Fire and Rescue Workshop Manager that there is an expectation that servicing takes place at least once every two years). In our sample of 20 North Yorkshire Fire and Rescue fleet vehicles we identified that six vehicles were classified as heavy and the remaining 14 were classified as light. <u>Heavy vehicles</u> For the six heavy vehicles in our sample we confirmed the following: • In all instances, the vehicle had either already had the annual service or had a week allocated to the service; • In all instances the safety inspection planner aligned to the maintenance schedule; • In three instances, the vehicle had a previous annual service which aligned to the week of service in the current year, the remaining three vehicles were new to the fleet and thus had no previous annual service; • In five instances, the vehicle had a future safety inspection allocated, and records of the two most recent safety inspections were in line with the quarterly thresholds; and • In the remaining instance, the vehicle had a week of next safety inspection allocated, and records of the two most recent safety inspection were on file, however, this was only out of line with the quarterly thresholds by one week. We confirmed with the Head of the Fire Service Workshop that this was rescheduled due to fit into the ongoing cascade programme. <u>Light vehicles</u> For the 14 light vehicles in our sample we confirmed the following: • In two instances, there were no servicing records on file as one vehicle had just been added to the fleet and the other vehicle was still being converted; • In eleven instances, the most recent service had been completed in line with the two year expectation. • In the remaining case it was for a Skoda where the first two services are completed by the manufacturer in line with the required two-year servicing schedule. We confirmed that, both services had been completed within the required timeframe. However, the second service had not been recorded on TranMan. If manufacturer completed services are not recorded on TranMan, there is a risk that service records are incomplete, reducing management's ability to effectively monitor vehicle servicing compliance and maintenance history.

Key audit theme(s)

Poor record keeping

Management action 3	Management will ensure that evidence of all vehicle servicing completed by the manufacturer is obtained and recorded on TranMan to ensure maintenance records are complete and accurately reflect vehicle servicing activity.	Responsible Owner: Fire Fleet Workshop Manager	Date: 30 September 2027	Priority 
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Area: Adequacy of systems	Design 	Application 
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Control There is a system in place that is used to record fire appliances and specialist vehicles audit trail which is used to produce regular management information and provides management with oversight.

Findings, risk and implications The Fleet Management function uses the TranMan fleet management system to maintain records relating to fire appliances and specialist vehicles. The system provides an audit trail of the following vehicle information:

- servicing;
- maintenance;
- repairs;
- vehicle tax; and
- defect management activities.

Testing undertaken throughout the audit confirmed that information held within TranMan was used to support a range of fleet management processes, including vehicle tax monitoring, servicing schedules, maintenance records and defect reporting. However, for our sample there were inconsistencies in the recording of vehicle checks in the log books. If fleet management data is inaccurate or inconsistent across systems, management may not have access to reliable information to support vehicle checks and performance reporting. This increases the risk of vehicles not being checked at the appropriate intervals. The issues identified relate to vehicle checks and have been reported under 'Daily checks on vehicles' control. No separate action agreed.

Area: Insurance of all vehicles

Design



Application



Control All vehicles are insured under the insurance scheme. For staff using fleet vehicles for business purposes, their insurance and licence arrangements are validated on an annual basis.

Findings, risk and implications We obtained the Certificate of Motor Insurance in place for the Fire Service. On review we confirmed that the certificate was in date, and covers any motor vehicle belonging to, or in the care, custody or control of, the Policyholder.

In addition, we obtained a listing of all vehicles covered by the insurance policy and confirmed that all 20 vehicles in our sample were on the listing.

Staff Checks

For a sample of five staff across the Police Force and Fire Service we confirmed the following:

- In four instances, a valid driving licence was on file, and an annual validation check had taken place;
- In the remaining instance, there was no evidence of a driving licence on file. We confirmed with the Head of Transport and Logistics that this has retrospectively been amended, however, at the time of our testing was incomplete;
- In all instances, the checks had not been logged centrally.

In addition, we were advised that personal insurance is not required as staff do not drive their own vehicles and are covered by the respective insurance policies, however, in exceptional circumstances insurance, MOT, and tax is checked by the line manager.

Key audit theme(s) Poor Record Keeping

Management action 4 Management will ensure that evidence of the annual validation checks on staff driving licences are completed and retained centrally.

Responsible Owner:
Area Manager,
Director of Response,
Workforce and
Training

Date:
31 March
2027

Priority



Area: Performance review and reports

Design



Application



Control A performance report is produced that details the performance and utilisation of fleet vehicles and maintenance. This is presented to the Fleet Strategy Group and Assets Board on a periodic basis, although there is no evidence of formally defined fleet management KPIs or performance targets

Findings, risk and implications We confirmed that management information is produced and reported through monthly performance reports which are presented at the Assets Monthly Performance Meetings which feeds into the Support Services Steering Board meetings. Testing of reports from March, April and May 2026 confirmed that they included information on fleet performance, vehicle utilisation and maintenance activities and were presented by the Head of Transport and Logistics. We further confirmed that information reported was consistent with records held by the fleet management department.

Whilst a periodic performance report is produced and presented to the Assets Monthly Performance Meetings, the report primarily contains operational updates and activity data e.g. staffing levels, vehicle availability, job card volumes, asset procurement and disposals. There is no evidence of formally defined fleet management KPIs or performance targets against which fleet performance, utilisation or service delivery can be consistently measured and monitored. This limits management's ability to assess whether fleet operations are performing as expected.

In the absence of defined fleet KPIs and performance targets, management may be unable to effectively monitor fleet performance and identify inefficiencies which could lead to poor decision making, increased maintenance costs and failure to identify performance issues in a timely manner.

Key audit theme(s) Management or performance information

Management action 5 The Fleet Management team will explore and seek funding approval to implement a new fleet management system in order to develop and implement fleet KPIs with agreed targets covering key areas such as:

- vehicle availability;
- utilisation;
- maintenance turnaround times;
- workshop productivity;
- external repair reliance;
- compliance; and
- fleet costs.

Performance against these KPIs should be routinely reported to the Assets Monthly Performance Meeting and Support Services Steering Board to support effective oversight and challenge.

Responsible Owner:

Head of Transport and Logistics

Date:

31 March 2028

Priority

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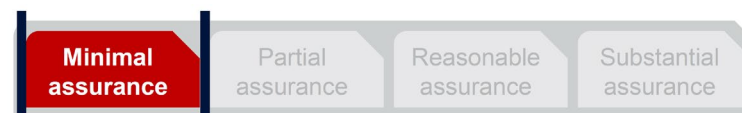


Appendices

Appendix A: Internal audit assignment opinions

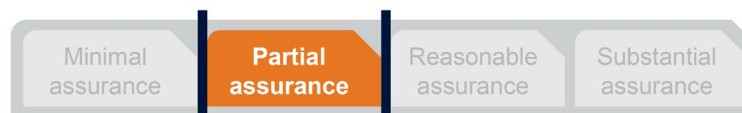
Categorisation of internal audit findings

- **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 licenses or material fines.
- **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.
- **Low:** there is scope for enhancing control or improving efficiency.



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).



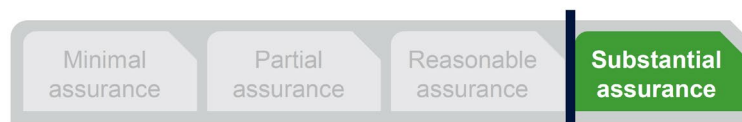
Taking account of the issues identified, the board can take partial assurance that the controls upon which the organisation relies to manage this risk are suitably designed, consistently applied or effective.

Action is needed to strengthen the control framework to manage the identified risk(s).



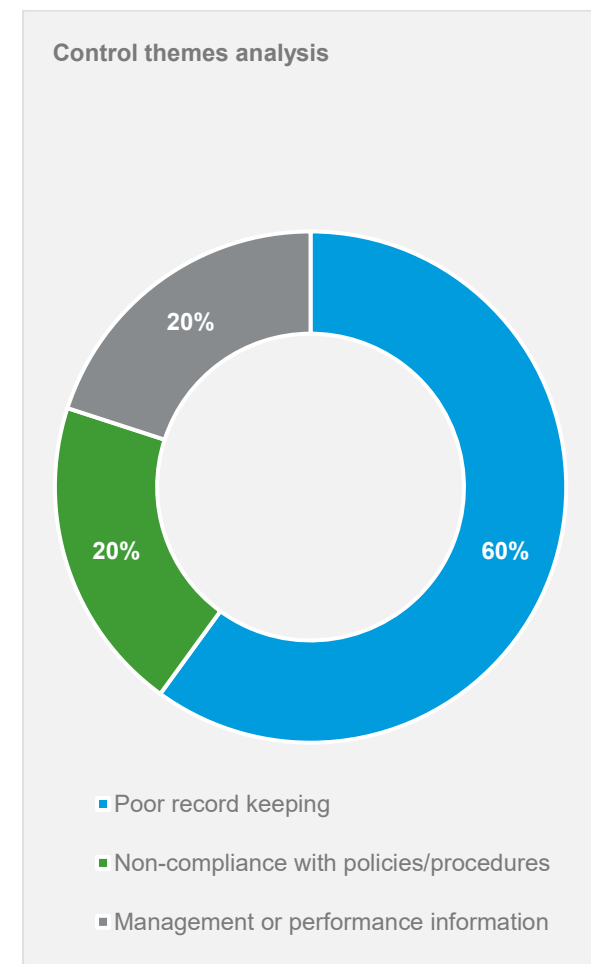
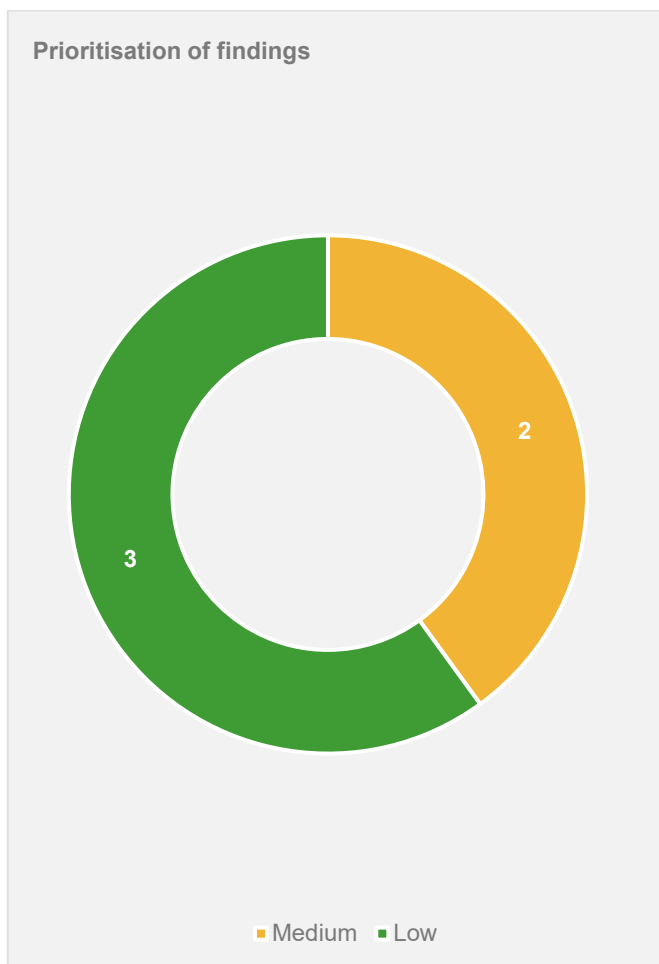
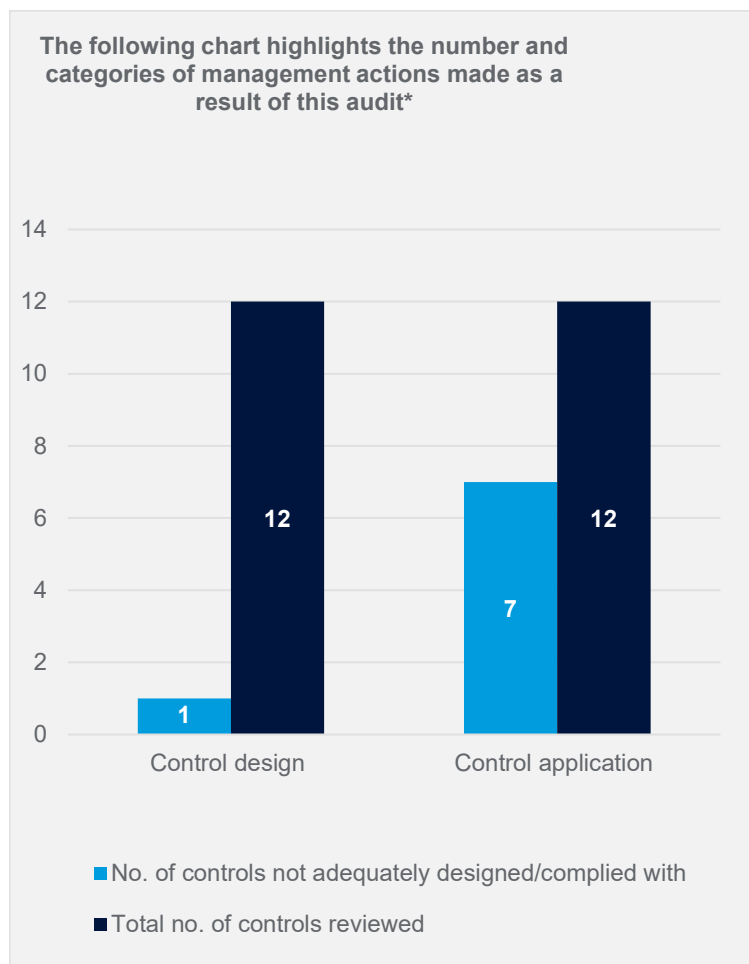
Taking account of the issues identified, the board can take reasonable assurance that the controls upon which the organisation relies to manage this risk are suitably designed, consistently applied and effective.

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).



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 B: Summary of findings



*Some management actions cover multiple controls

Debrief held	24 July 2026	Internal audit contacts	Daniel Harris, Head of Internal Audit Matthew Stacey, Managing Consultant Rakxa Parmar, Senior Consultant Tom Wallis, Consultant
Draft report issued	7 August 2026		
Responses received	20 August 2026	Client sponsor	Head of Transport & Logistics
Final report issued	25 August 2026	Distribution	Head of Transport & Logistics



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