PRIVATE AND CONFIDENTIAL

York and North Yorkshire Combined Authority - Police

Fleet Management

Final Internal audit report 2.26/27

27 August 2026

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Audit outcome overview

Background/ methodology

Fleet management is a critical operational area for North Yorkshire Police, as vehicles are required to support effective service delivery and public safety. The audit was undertaken to review the arrangements in place for managing the police fleet including completion of servicing and maintenance given the recent changes in leadership and team capacity within the function. The previous Fleet Management audit in 2022/23 resulted in a Partial Assurance opinion and identified a number of control weaknesses requiring management action. Whilst follow up work has demonstrated that significant progress has since been made, this review sought to provide assurance that key controls are now operating effectively and continue to support the delivery of fleet services. This was particularly relevant given the fleet strategy identified historic challenges including organisational changes affecting vehicle allocation, delays in vehicle replacement activity and a backlog of overdue vehicle replacements.

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 Risk and Resource Model and Police and Crime Plan. The strategy also aims to ensure that fleet assets are used and maintained efficiently, remain fit for purpose, and deliver value for money throughout their lifecycle.

The scope further reflected the Force's move towards improved use of data and systems, including TranMan and telematics, to support fleet utilisation, maintenance planning and performance management. The strategy notes that telematics and fleet management systems are intended to support measurement of key performance indicators, including vehicle utilisation and maintenance costs.

Internal audit opinion

Taking account of the issues identified, the organisations 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

As a result of our review we have agreed **two medium** and **three low** priority management actions and **one advisory** action.

Our review confirmed that the Force has established a comprehensive fleet management framework, supported by a documented fleet strategy, fleet management procedures, financial controls within TranMan, and performance monitoring arrangements. Furthermore, significant progress has been made in addressing the weaknesses identified during the previous Fleet Management audit.

Whilst the overall control framework is operating effectively, our testing identified opportunities to strengthen the consistency of key fleet management processes. In particular, weekly vehicle inspections were not always completed in line with requirements, vehicle logbook records were not consistently maintained or reviewed, servicing interval data was not always aligned between fleet management records, and evidence of staff driving licence checks was not consistently retained. These weaknesses reduce assurance that vehicle condition, maintenance requirements and driver compliance can be monitored effectively across the fleet.

Despite these findings, 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.

Testing demonstrated that vehicle defects are generally 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.

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:

Weekly Checks

The policy requires vehicle checks to be carried out before and after driving duties, with weekly checks completed on the relevant forms and recorded on the Fleet Department Portal. Testing of 20 police fleet vehicles found that weekly vehicle checks were not completed consistently. Only nine of the 20 vehicles reviewed had evidence of checks completed in line with the weekly requirement. The remaining 11 vehicles had gaps exceeding the required frequency or had no recorded checks available. Three vehicles had no recorded checks, and several vehicles had significant gaps between inspections. **(Medium)**

Vehicle Logbook

The Use of Vehicles Policy requires logbooks to be provided for each journey and to record key information, including collar number, start point, end point, miles travelled, comments and any damage or defect. It also states that logbooks should be examined weekly by a supervisory officer, with attention paid to completion and the purposes for which vehicles have been used. Testing confirmed that logbooks were present in all five sampled vehicles and that, in four cases, logbook records were consistent with odometer readings. However, one vehicle had logbook records that did not agree to the odometer reading, and gaps were identified between recorded checks, including one vehicle with approximately 11 weeks between checks. **(Low)**

Defect Reporting and Resolution

The procedure requires new damage or defects to be recorded via TranMan. It also requires accidents, collisions and damage to be reported to the Fleet Department via the Fleet Department Portal, with collisions recorded on TranMan. Testing confirmed that defects were raised, recorded and resolved for the sample reviewed. For the 17 vehicles where defects had been recorded, all defects had subsequently been resolved, with most resolved on the same day or within one day, and all within a reasonable timeframe. Telematics is however not currently integrated with TranMan for automatic defect identification, meaning the process remains reliant on drivers reporting faults. **(Advisory)**

Vehicle Servicing

The fleet strategy states that vehicles are replaced and managed with reference to mileage, age, condition, function, operational need and maintenance costs. It also states that scheduled maintenance should be supported by improved use of telematics and fleet management data to support proactive servicing and maintenance planning.

Testing identified that servicing intervals were generally established, but not always consistently reflected across records. In 16 of 20 vehicles, the servicing mileage intervals in the servicing schedule agreed to TranMan, but in four instances they did not. Testing also identified instances where servicing had not been completed in line with expected intervals, including one annual service completed two months after the due date and one vehicle that missed a service because mileage data had not previously been available. **(Low)**

Vehicle Documents

The policy requires vehicle logbooks to be kept in the vehicle to which they are allocated. It also requires vehicle checks to be completed and recorded through the Fleet Department Portal. Testing of five police fleet vehicles confirmed that required vehicle documentation was available in all vehicles reviewed, including vehicle duty logbooks. Entries had been made in each logbook, with four of the five agreeing to odometer readings. One exception was identified where logbook mileage did not agree to the odometer reading. **(Action already agreed)**

Adequacy of Systems

The fleet function uses TranMan, AirMax telematics and manual servicing schedules to support fleet activities, including servicing, maintenance, tax management, defect reporting and performance reporting. TranMan is also designed to maintain full digital audit trails, including the user raising the requisition, their financial limit, approving authority, date and time stamps and transaction history. However, testing identified inconsistencies between key system records, particularly where servicing mileage intervals recorded in the Service Intervals Schedule did not agree to those configured in TranMan. These issues are directly linked to the servicing thresholds finding. **(Action already agreed)**

Insurance

The Use of Vehicles Policy confirms that prior to driving on behalf of NYP, individuals must provide documentation for inspection by their line manager, including driving licence, business use insurance where relevant, and MOT certificate where required. It also requires line managers not to authorise driving activity unless appropriate certification has been achieved and documentation checked. Testing confirmed that all 20 sampled vehicles were covered by the insurance listing. However, for a sample of five staff, one did not have evidence of a driving licence on file at the time of testing, although this was subsequently addressed. In addition, checks were not logged centrally. **(Low)**

Performance Reporting

The fleet strategy states that agreed key performance indicators will be measured and reported through telematics and fleet management systems, including measures such as vehicle utilisation, vehicle downtime, whole life vehicle cost and maintenance costs. Testing confirmed that monthly performance reports are produced and presented at Monthly Asset Performance Meetings, with reporting feeding into the Support Services Steering Board. Reports reviewed for March, April and May 2026 included fleet utilisation and maintenance information and were consistent with fleet management department records. Testing identified there was 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. **(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 sets out the purpose of fleet operations, including returning fleet operations to a predictable and affordable service, and aligns with national fleet guidance and the Police and Crime Plan. The strategy includes clear strategic aims, including stakeholder understanding of fleet governance, an affordable and prioritised capital replacement plan, regular fleet reviews, and collaboration towards fleet electrification. It also includes governance arrangements, with plans derived from the strategy governed by the Assets Board and progress reports escalated where required. 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 Use of Vehicles Policy is in place and provides a clear framework for the use of North Yorkshire Police vehicles. It covers driver authorisation, licence requirements, vehicle restrictions, telematics, vehicle classification, training, medical conditions, vehicle checks, logbooks and responsibilities. The policy confirms that all drivers must hold the necessary licence for the class of vehicle being driven and that individuals and line managers are responsible for ensuring legal requirements are satisfied. It also states that vehicle checks should be carried out before and after driving duties, with weekly checks completed on relevant forms and confirmation entered on the Fleet Department Portal. A documented TranMan financial control framework is also in place. This sets out user financial limits, spend approval processes, system-enforced controls, separation of duties, audit and governance measures.

Vehicle tax records

Vehicle tax expiry dates are recorded on the vehicle file in TranMan. Testing of 20 police fleet vehicles confirmed that all sampled vehicles had valid and up to date vehicle tax in place. Further testing of five vehicles with expired tax records confirmed that records had subsequently been updated with DVLA and on TranMan.

Vehicle Reconciliation

The fleet strategy states the need for accurate fleet data and confirms that fleet management systems and telematics data will be used to support future fleet decisions, including vehicle availability, locations and numbers. Testing confirmed that all 20 sampled vehicles at Thirsk Transport & Logistics Hub were accurately recorded in the fleet database. Vehicles sampled at Thirsk Vale House and Tadcaster were recorded on the database, although some were not assigned to those locations because they were visiting the station at the time. Management also confirmed that reconciliation activity had been completed across TranMan, Motor Insurance Database (MID), DVLA, fuel card and AirMax tracker records, with discrepancies reviewed and understood.

Test Certificates

MOT expiry dates are recorded on TranMan and weekly reports are generated to identify expired MOTs. Testing confirmed that all 20 sampled police fleet vehicles had up to date MOT where vehicles were more than three years old and MOT records agreed to DVLA records. For vehicles shown on recent weekly expired MOT reports, management provided explanations for those not yet renewed, including vehicles being off the road, awaiting MOT, subject to repairs, or managed through separate arrangements due to operational sensitivity.

Follow up of Previous Management Actions

The previous Fleet Management audit identified significant weaknesses and resulted in a Minimal Assurance opinion. Follow up testing as part of this review confirmed that substantial progress has been made. The remaining previous action relating to repairs and maintenance authorisation was reviewed through the TranMan Financial Controls and Authorisation Process and sample testing of repairs and maintenance orders. TranMan financial controls require authorisation limits, approval thresholds, segregation of duties and audit trails to support properly authorised and traceable expenditure. Testing confirmed that orders sampled were appropriately authorised in line with delegated limits and traceable to invoices.

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 weekly vehicle inspections to ensure checks are completed in line with requirements. Any exceptions identified will be followed up and reported where inspections are overdue.	M	Vehicle User Group Chair	31 March 2027
2	Management will reinforce requirements for the completion and review of vehicle logbooks. These records will be periodically monitored to ensure vehicle checks, mileage information and faults are recorded accurately and consistently.	L	Vehicle User Group Chair Transport Team Leaders	31 March 2027
3	Management will consider whether opportunities exist to further integrate telematics and fleet management systems to enhance proactive monitoring of vehicle health, identify emerging maintenance issues earlier. This process will help to improve the efficiency of the fleet management processes. This could support preventative maintenance and reduce reliance on manual defect reporting.	A	Head of Transport and Logistics	31 December 2028
4	Management should periodically reconcile key fleet management data across TranMan, telematics systems and supporting schedules to ensure servicing intervals and other critical vehicle information remain accurate and consistent.	L	Fleet Administration Team Leader	31 October 2026
5	Management will ensure that evidence of the annual validation checks on staff driving licences are completed and retained centrally.	L	Operation Training Manager	31 October 2026

Ref	Management action	Priority	Responsible owner	Date
6	The Fleet Management team will 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.	M	Head of Transport and Logistics	31 December 2028

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 X	
Control	Drivers perform weekly inspections. Vehicle check forms are completed on the Fleet Management Portal and recorded on TranMan				
Findings, risk and implications	Vehicle checks are completed through the Fleet Management Portal and recorded within TranMan. However, testing of a sample of 20 police fleet vehicles identified that completion of weekly vehicle inspections was inconsistent. Of the 20 vehicles reviewed, only nine had evidence of checks being completed in line with the weekly requirement. The remaining 11 vehicles either had gaps between inspections that exceeded the required frequency or had no recorded checks at all. In particular, three vehicles (58H, 73N and 73Y) had no recorded vehicle checks available for review. In addition, several vehicles showed significant periods between inspections, including vehicle 61N (41 days), vehicle 38J (36 days), and vehicle 77Y (50 days). We further identified that of the 20 vehicles, only two vehicle (71U and 67D) had records which confirmed that weekly checks were completed consistently for June 2026, however, the records were inconsistent across prior months. We also identified that vehicle 76V had only a single recorded check, completed on 1 May 2026, with no evidence of any prior checks despite the vehicle having been registered since 1 December 2025. We also identified three instances where equipment shortages had been recorded during inspections, demonstrating that the checking process is capable of identifying issues when completed. However, the inconsistent completion of inspections reduces assurance that vehicle defects, missing equipment and maintenance requirements will be identified promptly. Vehicle defects or missing equipment may not be identified in a timely manner due to weekly vehicle inspections not being completed consistently leading to vehicles being deployed without appropriate checks having been undertaken. This increases the risk of operational disruption, equipment shortages and potential vehicle safety issues.				
Key audit theme(s)	Non-compliance with policies / procedures				
Management action 1	Management will strengthen monitoring of weekly vehicle inspections to ensure checks are completed in line with requirements. Any exceptions identified will be followed up and reported where inspections are overdue.	**Responsible Owner:** Vehicle User Group Chair	**Date:** 31 March 2027	**Priority**	M

Area: Vehicle log book maintained	Design ✓	Application X	
Control	A log book is retained for each vehicle which records daily and weekly checks, and any faults that require attention. Drivers complete vehicle logbooks for each journey. On a weekly basis, supervisory officers review logbooks for completeness and accuracy, and records are retained by Fleet Services.		
Findings, risk and implications	Testing of a sample of five police fleet vehicles confirmed that vehicle logbooks were present in all vehicles reviewed. In four instances, logbook records were consistent with vehicle odometer readings, indicating that vehicle usage and checks were being appropriately recorded. In addition, one vehicle had a fault recorded within the logbook and we confirmed that the issue had subsequently been resolved. However, for vehicle 74F, logbook records were not consistent with the vehicle odometer reading, reducing assurance over the completeness and accuracy of journey and vehicle check records. We also identified gaps between recorded vehicle checks in some instances. For example, vehicle 67N had a period of approximately 11 weeks between recorded checks, while other vehicles demonstrated more regular completion. This indicates that vehicle logbooks are not being completed or reviewed consistently in line with the expected requirements. This may lead to the risk that vehicle usage, checks and faults may not be accurately recorded or monitored increasing the risk of incomplete audit trails and vehicle safety issues.		
Key audit theme(s)	Poor record keeping		

Management action 2		**Responsible Owner:**	**Date:**	**Priority**
	Management will reinforce requirements for the completion and review of vehicle logbooks. These records will be periodically monitored to ensure vehicle checks, mileage information and faults are recorded accurately and consistently.	Vehicle User Group Chair Transport Team Leaders	31 March 2027	L

Area: Defect reporting and resolution		Design ✓	Application ✓
Control	Vehicle defects are recorded on the Raise Vehicle Defect form which automatically updates through the TranMan system and defects are prioritised using a needs based approach. The Fleet team resolves defects and maintains records of actions taken and outcomes.		
Findings, risk and implications	We confirmed that vehicle defects are reported through the Raise Vehicle Defect form, which is designed to update records within the TranMan fleet management system. Discussions with the Fleet team confirmed that reported defects are assessed and prioritised based on operational need and vehicle availability before repair work is undertaken. For our sample of 20 police fleet vehicles, we confirmed the following: • Three vehicles had no defects recorded as they were new vehicles recently added to the fleet. • For the remaining 17 vehicles, defects had been identified, recorded and subsequently resolved. Defects reviewed included battery faults, tyre punctures, engine warning lights, gearbox oil leaks, engine noise and communication equipment faults. Review of the timeliness if the repair work confirmed the following: • 11 defects were resolved on the same day or within one day of being reported; • Four defects were resolved within two to three days; • Two defects were resolved within seven days. In all instances reviewed, repair work had been completed and the vehicle returned to service within a reasonable timeframe. While no exceptions were identified from our testing of defect reporting and resolution processes, we noted that the telematics system is not currently integrated with TranMan and is unable to identify vehicle defects, engine faults or maintenance requirements automatically. As a result, the Fleet team is reliant on drivers reporting faults through the Raise Vehicle Defect process.		

Management action 3	Management will consider whether opportunities exist to further integrate telematics and fleet management systems to enhance proactive monitoring of vehicle health, identify emerging maintenance issues earlier. This process will help to improve the efficiency of the fleet management processes. This could support preventative maintenance and reduce reliance on manual defect reporting.	**Responsible Owner:** Head of Transport and Logistics	**Date:** 31 December 2028	**Priority** A

Area: Vehicle documents available	Design ✓	Application X

Control

The following documents should be readily available in every vehicle at all times:

- Vehicle duty logbook;
- Vehicle check sheet / weekly vehicle inspection record;
- Equipment check sheet.

Findings, risk and implications

Testing of a sample of five police fleet vehicles confirmed that the required vehicle documentation was available in all vehicles reviewed. Specifically, we confirmed that vehicle duty logbooks were present and had been completed by drivers. Vehicle check records and equipment checks were also maintained through the Fleet Management Portal and supporting vehicle documentation.

We confirmed that entries had been made within the vehicle logbooks for all vehicles sampled. In four of the five vehicles reviewed, logbook records were consistent with the vehicle odometer readings, providing assurance that vehicle usage records were being maintained accurately. In the remaining instance (vehicle 74F), logbook records were not consistent with the odometer reading, indicating that mileage records had not been updated accurately.

In addition, one vehicle had a fault recorded within the logbook and we confirmed that the fault had been resolved. No unresolved faults were identified within the sample reviewed.

Overall, testing confirmed that the required vehicle documentation was available and generally completed appropriately. However, isolated inconsistencies were identified in the accuracy of logbook records and the frequency of recorded vehicle checks.

The issues identified relate to log book use and have been reported under ‘Vehicle log book maintained ' control. No separate action agreed.

Area: Vehicle servicing thresholds established		Design ✓	Application X
Control	Servicing thresholds have been established based on mileage and in line with the different vehicle requirements as internal targets for ensuring all vehicles are serviced periodically, and in line with safety procedures. In each case time is allocated within the workshop in advance.		
Findings, risk and implications	Through review of the Service Intervals Schedule, we confirmed that fleet vehicles are serviced in accordance with manufacturer recommended service intervals, based on mileage thresholds or, where these are not reached, on an annual basis. For the 20 police fleet vehicles in our sample we confirmed the following: **<u>Servicing Schedule</u>** • In 16 instances the servicing mileage intervals in the servicing schedule agreed to the intervals set up on the TranMan system. • In the remaining four instances the servicing mileage intervals did not agree to the intervals set up on TranMan. **<u>Servicing Thresholds</u>** • In four instances, no servicing had taken place as the vehicles had only started being in service in the current year and were yet to meet the mileage thresholds; • In 11 instances, the most recent service, and, where applicable, the previous service had been completed in line with the service intervals (note: servicing thresholds are a recommendation and vehicles are brought in at mileages that are not exactly on the interval). • In one instance, the most recent servicing interval was completed in accordance with the manufacturer's recommended threshold. However, the mileage at this service indicated that the intervals had become misaligned with the manufacturer's recommendations at an earlier point in time. • In three instances, the most recent service, and where applicable, the previous service had not been completed in line with the service intervals. This was due to the vehicles not hitting the mileage intervals within a year of service, and thus an annual service was required. However, we identified that in one instance the most recent service had been completed two months after the annual service date. • In the remaining instance, we were informed by the Head of the Police workshop that prior to the telematics mileage unit being installed they did not have access to the vehicles mileage, and thus the vehicle missed it's interval or annual service. **<u>Next Service</u>** On obtaining the AirMax telematics report, we identified two vehicles that had either reached or were close to reaching the mileage threshold for their next service. For these vehicles we confirmed the following: • The vehicle that had passed it's servicing interval had been brought into the workshop for servicing, and a job was in process on TranMan; • The vehicle that was nearing it's next servicing interval had been identified as requiring servicing on AirMax. Inaccurate servicing schedules and inconsistent maintenance records may result in vehicles not being serviced at the appropriate intervals, increasing the risk of vehicle breakdowns, safety issues and operational disruption.		
Key audit theme(s)	Poor Record Keeping		
Management action 4	Management should periodically reconcile key fleet management data across TranMan, telematics systems and supporting schedules to ensure servicing intervals and other critical vehicle information remain accurate and consistent.	**Responsible Owner:** Fleet Administration Team Leader	**Date:** 31 October 2026	**Priority** L

Area: Adequacy of systems		Design X	Application X
Control	There is a system in place that is used for vehicles audit trail, which includes the retention of manual records that is used for the production of management information and oversight.		
Findings, risk and implications	The Fleet Management function uses a number of systems and records to manage fleet activities including: • TranMan, • AirMax telematics and • Manual servicing schedules. Testing confirmed that these systems are used to support fleet management activities including: • Vehicle servicing; • Maintenance; • Tax management; • Defect reporting; and • Performance reporting. We also confirmed that monthly performance reports are produced and presented to management to support oversight of fleet operations. However, testing identified inconsistencies between records held within key fleet management systems. Specifically, for four vehicles in our sample, the servicing mileage intervals recorded within the Service Intervals Schedule did not agree to those configured within TranMan. In addition, for one vehicle, servicing intervals had become misaligned with manufacturer recommendations, while another vehicle missed a servicing interval due to mileage information not previously being available. These exceptions indicate that key fleet information is not consistently maintained across all systems used to manage fleet activities. Fleet management data may be inaccurate or inconsistent across systems and management may not have access to reliable information to support vehicle maintenance, servicing decisions and performance reporting. This increases the risk of vehicles not being serviced at the appropriate intervals. The issues identified relate to servicing interval data and have been reported under 'Vehicle Servicing Thresholds' control. No separate action agreed.		

Area: Insurance of all vehicles	Design ✓	Application X

Control	All vehicles are insured under the insurance scheme. Line managers perform annual checks for staff using fleet vehicles for business purposes, where their insurance and licence arrangements are validated.
Findings, risk and implications	Vehicle Insurance We obtained the Certificate of Motor Insurance in place for the Police and Crime Functions and/or the Chief Constable of North Yorkshire Police. On review we confirmed that the certificate was in date, and covers any motor vehicle the property of the insured and/or for which they are legally responsible. This also covers any person with permission from the policyholder provided they hold a valid driving licence. 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 5	Management will ensure that evidence of the annual validation checks on staff driving licences are completed and retained centrally.	**Responsible Owner:** Operational Training Manager	**Date:** 31 October 2026	**Priority** L

RSM

Area: Performance review and reports	Design: X	Application: X

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 at the Assets Monthly Performance Meeting, 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 6		**Responsible Owner:**	**Date:**	**Priority**
	The Fleet Management team will 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.	Head of Transport and Logistics	31 December 2028	M

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.

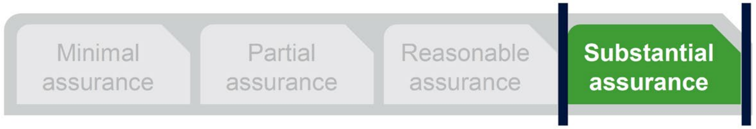
Urgent action is needed to strengthen the control framework to manage the identified risk(s).

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).

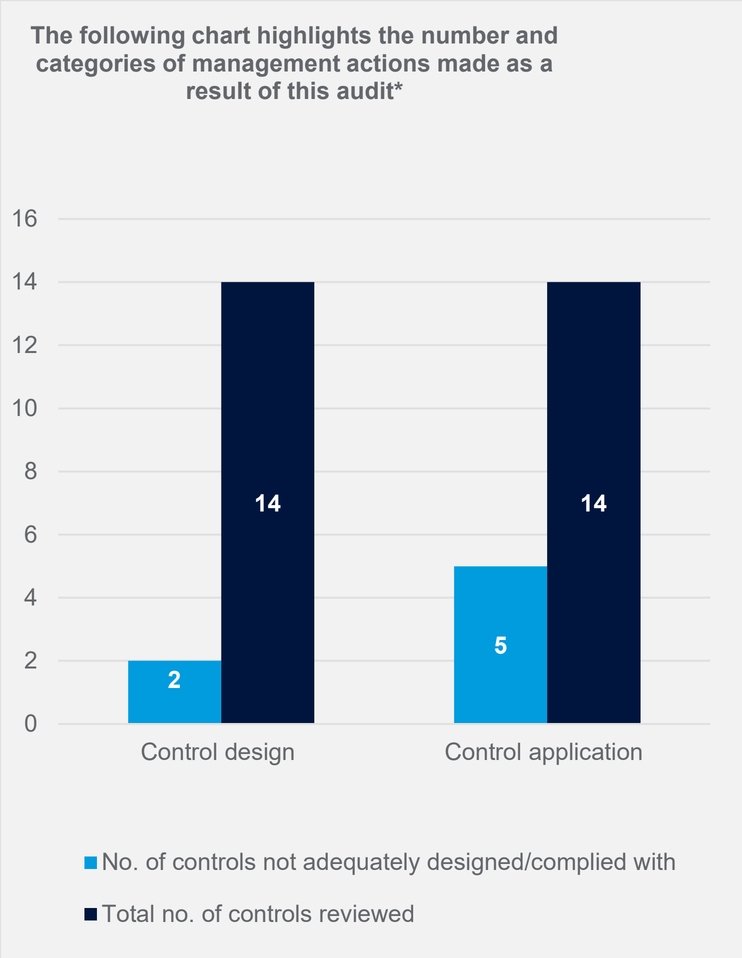
Taking account of the issues identified, the board can take reasonable assurance that the controls upon which the organisation relies to manage this risk are suitably designed, consistently applied and effective.

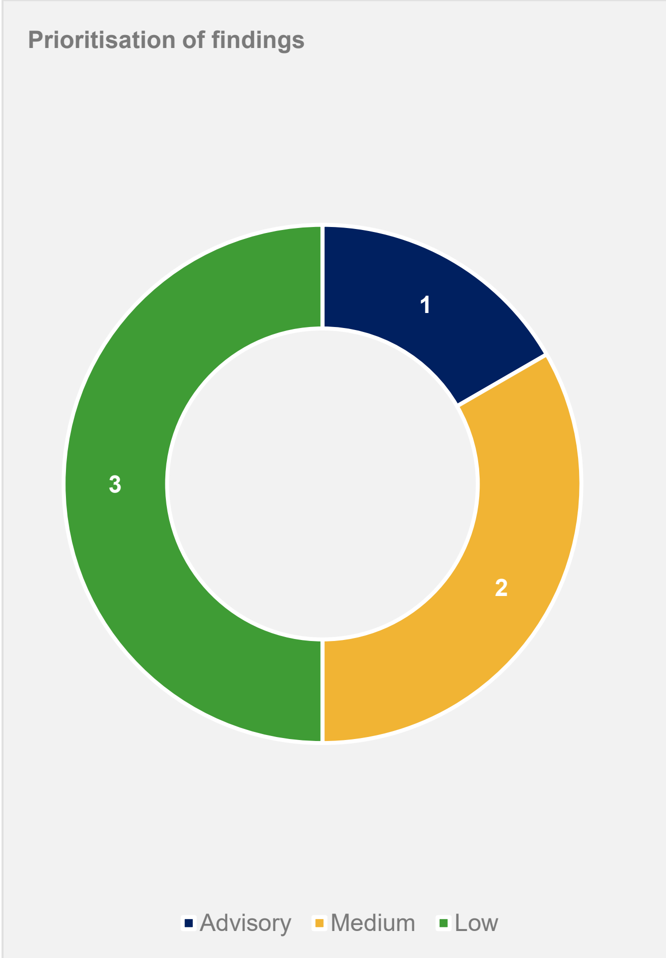
However, we have identified issues that need to be addressed in order to ensure that the control framework is effective in managing the identified risk(s).

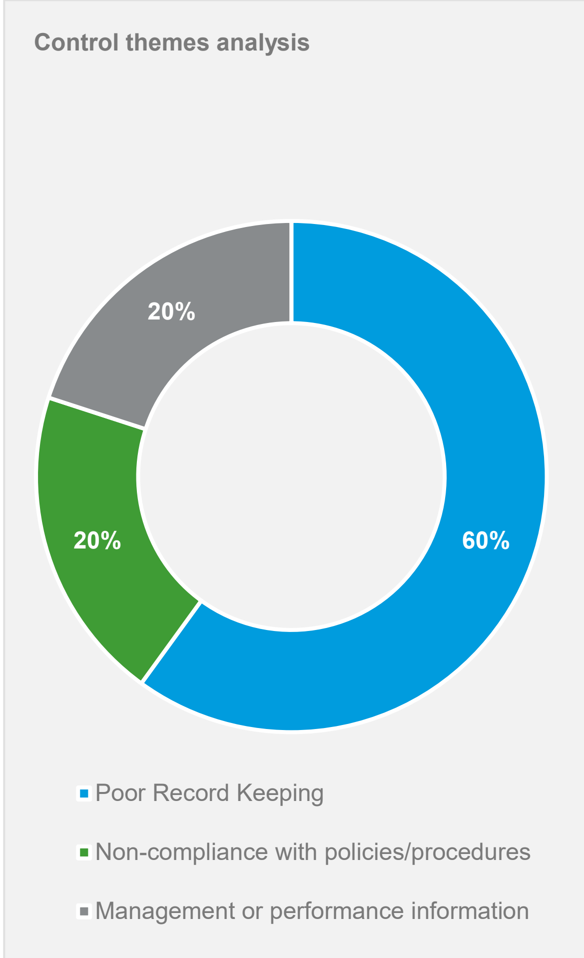


Taking account of the issues identified, the board can take substantial assurance that the controls upon which the organisation relies to manage this risk are suitably designed, consistently applied and effective.

Appendix B: Summary of findings







*Some management actions cover multiple controls

Debrief held	24 July 2026	**Internal audit contacts**	Dan Harris, Head of Internal Audit Matt Stacey, Managing Consultant Rakxa Parmar, Senior Consultant Tom Wallis, Consultant
Draft report issued	7 August 2026		
Responses received	27 August 2026	**Client sponsor**	Head of Transport & Logistics
Final report issued	27 August 2026	**Distribution**	Head of Transport & Logistics

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