



SOUTH YORKSHIRE FIRE AND RESCUE

Internal Audit Progress Report

20 November 2023

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1 Key messages

The Internal Audit Plan for 2023/24 was approved by the Audit and Governance Committee at the 13 March 2023 meeting. We will work closely with management to deliver an internal audit programme which remains flexible and agile to ensure it meets your needs in the current circumstances.



Audit dates for the 2023/24 Internal Audit Plan have been agreed with management and scoping meeting dates have also been agreed.



No reports have been issued as final since the last meeting which is in line with our planned timings outlined in Appendix A.



Planning for the 2024/25 Internal Audit Plan has commenced with management and the draft Internal Audit Plan will be presented at the January 2024 Audit and Governance meeting.

Appendix A: Progress against the internal audit plan 2023/24

Assignment	Status / Opinion issued	Actions agreed				Target Audit and Governance Committee (as per revised IA plan)	Actual Audit and Governance Committee
		L	M	H	N/A		
Wellbeing, Occupational Health and Absence Management	Final Report Issued / Reasonable Assurance	4	6	0	0	September 2023	September 2023
Follow Up	Fieldwork underway					January 2024	
Contract Management – IT Department	Fieldwork underway					January 2024	
Community Risk Management Plan	Fieldwork agreed to commence 22 November 2023					January 2024	
Commercial Premises Inspections	Fieldwork agreed to commence 11 December 2023					March 2024	
Sustainability/Environmental, Social and Governance (ESG)	Fieldwork agreed to commence 15 January 2024					March 2024	
Core Financial Systems	Fieldwork agreed to commence 15 January 2024					March 2024	
Incident Ground Welfare Provision	Fieldwork agreed to commence 12 February 2024					May 2024	
Stocks and Stores Departmental Review	Fieldwork agreed to commence 4 March 2024					May 2024	



Appendix B: Other matters

Changes to the audit plan

Our approach to working with you is to respond to your changing assurance needs. By employing an 'agile' or a 'flexible' approach to our service delivery, we are able to change the focus of audits / audit delivery.

There have been no changes to the internal audit plan since the last Audit and Governance meeting.

Quality assurance and continual improvement

To ensure that RSM remains compliant with the IIA standards and the financial services recommendations for Internal Audit 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 being used to inform the training needs of our audit teams.

The Quality Assurance Team is made up of; the Head of the Quality Assurance Department (FCA qualified) and an Associate Director (FCCA qualified), with support from other team members across the department.

This is in addition to any feedback we receive from our post assignment surveys, client feedback, appraisal processes and training needs assessments.

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. Currently, following the completion of each product we deliver we attach a brief survey for the client lead to complete. The results of these surveys will be shared at each Audit and Governance meeting.

Appendix C: Key performance indicators 2023/24 (KPIs)

Delivery			Quality		
	Target	Actual		Target	Actual
Audits commenced in line with agreed timescales	Yes	Yes	Conformance with PSIAS and IIA Standards	Yes	Yes
Draft reports issued within 10 days of debrief meeting	10 days	10 working days	Liaison with external audit to allow, where appropriate and required, the external auditor to place reliance on the work of internal audit	Yes	-
Final report issued within 3 days of management response	3 days	1 working day	Response time for all general enquiries for assistance	2 working days	2 working days (average)
			Response for emergencies and potential fraud	1 working day	n/a



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The matters raised in this report are only those which came to our attention during the course of our review and are not necessarily a comprehensive statement of all the weaknesses that exist or all improvements that might be made. Actions for improvements should be assessed by you for their full impact. This report, or our work, should not be taken as a substitute for management's responsibilities for the application of sound commercial practices. We emphasise that the responsibility for a sound system of internal controls rests with management and our work should not be relied upon to identify all strengths and weaknesses that may exist. Neither should our work be relied upon to identify all circumstances of fraud and irregularity should there be any.

Our report is prepared solely for the confidential use of **South Yorkshire Fire and Rescue** and solely for the purposes set out herein. This report should not therefore be regarded as suitable to be used or relied on by any other party wishing to acquire any rights from RSM UK Risk Assurance Services LLP for any purpose or in any context. Any third party which obtains access to this report or a copy and chooses to rely on it (or any part of it) will do so at its own risk. To the fullest extent permitted by law, RSM UK Risk Assurance Services LLP will accept no responsibility or liability in respect of this report to any other party and shall not be liable for any loss, damage or expense of whatsoever nature which is caused by any person's reliance on representations in this report.

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