



SOUTH YORKSHIRE FIRE AND RESCUE

Internal Audit Progress Report

15 January 2024

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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.



Three reports have been issued as final since the last meeting: IT Contract Management (2.23/24), Follow Up (3.23/24) and Community Risk Management Plan (4.23/24), details of which are provided in Section 2 below. A draft report has been issued for the Commercial Premises Inspections review, this will be presented to the next Audit and Governance Committee meeting.



A draft Internal Audit Plan for 2024/25 is being presented at this meeting as a separate agenda item.

2. Reports

2.1 Summary of final reports being presented to this committee

This section summarises the reports that have been finalised since the last meeting.

Assignment	Actions agreed			
	L	M	H	N/A
IT Contract Management (2.23/24)	0	1	0	0

Executive Summary

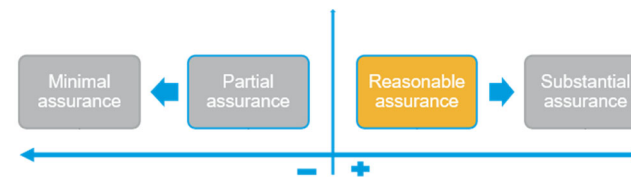
A review of IT contract management was undertaken to ensure the Service is actively monitoring, recording, and reporting against key areas of contract deliverables. Sample testing within this review focused on contracts solely for the IT Department.

The IT Department have a copy of the Authority's contract register containing only the IT contracts, the register is detailed containing information on the Authority's current IT contracts including annual value, total value, start and end dates, and client contact.

The ICT and Digital Services Manager is responsible for the management of all IT contracts, to ensure that SYFR are receiving the services or products agreed to with the suppliers and thus value for money is being obtained. Due to the nature of the IT Department, they hold high value and high risk contracts that need adequate management to ensure continuity of systems is maintained.

Overall assurance rating and management actions:

Our review identified that the IT Department had a detailed IT contract register which assists in the management of IT contracts and a suite of other controls in place that help assist the ICT and Digital Services Manager with the overall management of IT contracts. We agreed one medium management action with management relating to the retention and storage of original contracts and contract extensions.



The medium management action is documented below:

- Testing a sample of 10 IT contracts identified that four contracts could not be located, one contracts dates was recorded incorrectly, one contract could not be located but a renewal was provided, and in two instances we could not confirm that the values recorded were correct.



Assignment	Actions agreed			
	L	M	H	N/A
Due to contracts not being available, we could also therefore not confirm that a fully signed contract was in place with these contractors.				
Management action 1: The Service will retain all contracts and contract extensions and attach them to the Integra system. (Medium) – 31 December 2023				

Follow Up (3.23/24)	17	4	0	0
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Executive Summary

As part of the approved internal audit periodic plan for 2023/24, we reviewed the 58 management actions raised by internal audit in the prior year. This comprised 40 low and 18 medium priority actions. The actions were from the following reviews:

- Data Quality (1.22/23);
- Operational Resilience (2.22/23);
- Pension Reform – Immediate Detriment (3.22/23);
- Organisational Development (4.22/23);
- Contract Management (5.22/23);
- Communications (6.22/23);
- Strategic Partnerships (7.22/23);
- Purchasing and Creditors (8.22/23);
- Follow Up (9.22/23); and
- Risk Management Deep Dive (10.22/23).

Overall assurance rating and management actions:

In our opinion South Yorkshire Fire and Rescue had demonstrated reasonable progress in implementing agreed management actions. Of the 58 management actions covered within the review, 34 were implemented, 11 had begun implementation but had not been completed, 10 had not begun implementation and the final three were superseded due to new processes in place which now surpass the need for those actions.



Assignment	Actions agreed			
	L	M	H	N/A
Community Risk Management Plan (4.23/24)	0	1	0	0

Executive Summary

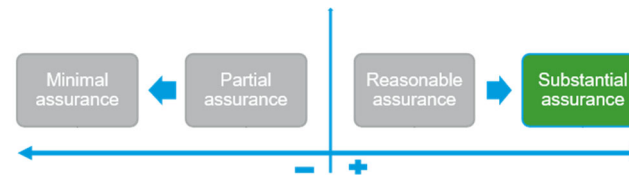
Developing and maintaining a Community Risk Management Plan (CRMP) enables South Yorkshire Fire and Rescue (SYRF) to assess foreseeable fire and rescue related risks, while ensuring it is fulfilling the legislative requirements placed upon it. The objective of the CRMP is to ensure allocation of available resources aligned to Prevention, Protection, Response and Resilience and that these are utilised in the most efficient manner to mitigate risk and improve community safety. Under The Fire and Rescue Services Act (2004) and The Fire and Rescue National Framework for England (2018), the Service has a statutory responsibility to produce a CRMP, and this sets out many of the priorities for a Fire and Rescue Service.

SYFR meet its strategic objectives and activities in relation to managing community risk, through evidenced-based decision making, alignment of organisational strategies and plans linked to Protection, Prevention and Response activity. The CRMP itself is a key strategic document and it feeds into other organisational strategies and plans, such as the Service Plan and Functional Plans.

It is intended that a draft CRMP 2025-2028 is ready for review by the Fire Rescue Authority (FRA) at their October 2024 meeting, to approve a period of consultation, with a final version following consultation presented for the FRA meeting in January 2025 ready to go live from April 2025.

Overall assurance rating and management actions:

Overall, we found the controls in place to support the CRMP framework were generally well designed and being applied in practice. We agreed one finding that has resulted in one medium category management action being agreed. The medium category action relates to the development and monitoring of performance objectives to determine the overall success of the CRMP.



The medium management action is documented below:

- As a result of the review of the methods in place for reviewing the success of the CRMP, we concluded that there was no framework in place for formally monitoring the success of the CRMP. Without monitoring the success of the CRMP there is a risk that the service delivery is not contributing towards the CRMP or the plan is ineffective.



Assignment

Actions agreed

L M H N/A

Management action 1: Performance objectives for the CRMP will be developed so that the progress made against these can be measure and monitored effectively on a quarterly basis to establish the overall success of the CRMP. This will be reported to the CRMP Board formally for reviewing and scrutinising. (Medium) – 31 December 2024

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	Final Report Issued / Reasonable Progress	17	4	0	0	January 2024	January 2024
Contract Management – IT Department	Final Report Issued / Reasonable Assurance	0	1	0	0	January 2024	January 2024
Community Risk Management Plan	Final Report Issued / Substantial Assurance	0	1	0	0	January 2024	January 2024
Commercial Premises Inspections	Draft Report Issued – Awaiting Management Comment					March 2024	
Sustainability/Environmental, Social and Governance (ESG)	Fieldwork agreed to commence 15 January 2024					March 2024	
Core Financial Systems	Fieldwork agreed to commence 19 February 2024					May 2024	
Incident Ground Welfare Provision	Fieldwork agreed to commence 12 February 2024					May 2024	
Stocks and Stores Departmental Review	Fieldwork agreed to commence 5 February 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.

Updates and briefings

We have provided the following information and briefings to management since the last meeting:



Emergency Services News Briefing – November 2023
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In this edition of our news briefing, we draw attention to some of the key developments and publications in the sector, with particular focus on fires attended by fire and rescue services, workforce and pension statistics, and progress against recommendations made by the fire and rescue services.

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	7 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	-
Management responses received within 10 days of draft report	10 days	16 working days	Response time for all general enquiries for assistance	2 working days	2 working days (average)
Final report issued within 3 days of management response	3 days	1 working day	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.

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