**NORTHAMPTONSHIRE POLICE, FIRE AND CRIME COMMISSIONER**

**AND NORTHAMPTONSHIRE FIRE AND RESCUE SERVICE**

**Joint Independent Audit Committee Report**

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| **Report Title** | **Internal Audit Summary Report** |
| **Meeting Date** | **09 July 2025** |
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1. **Purpose of the Report**

This report provides the Accountability Board with an update on the recommendations made arising from internal audits of Northamptonshire Fire and Rescue Service and the Office of Northamptonshire Police, Fire and Crime Commissioner undertaken during the year 2024/25.

This report also provides an update on the outstanding recommendations from the 22/23 and 23/24 audits.

In 2024/25 joint audits of Enabling Services functions continued. This report includes all recommendations from those audits irrespective of whether they applied solely to the Force, Fire or both entities.

Where actions have been marked as complete, this report provides details of what action was taken in respect of closure.

The attached Summary of Internal Audit Recommendations Dashboard shows details and the current status of all open and closed audit actions.

The Service Performance, Assurance and Productivity Board has oversight of all outstanding audit actions and directs the activities required to complete any actions that have passed their implementation date. Progress is then assessed by the Joint Independent Audit Committee.

1. **Northamptonshire Audits**

**Overview**

22/23

Of the 6 Audits undertaken in the 22/23 year, 1 remained open requiring the completion of two actions. The final two actions have now been completed, marking the completion of all actions from the 22/23 audit year. Details of closed actions are below

Project Management

Closed Actions since last report – 2

**1 - The level of the Competency Based Training Framework project was not identified. No formal Project Board meetings were held for the project.**

Recommendation - In accordance with the Project Management Framework, the level of the project should be identified at the outset of each project.

A project board should be appointed for all level 1 projects to monitor the costs and benefits of the project to the service.

Management response - All AM’s and equivalents and GM’s and equivalents to be contacted to reinforce the following points –

1. Requirement to refer to the Project Management Framework when considering any new piece of work to identify whether workstream should be progressed as a project to support successful delivery.

2. Reinforce the need for all identified projects to clearly articulate the project level (level 1 or level 2). (Support will be provided by the CRMP Manager to discuss project methodology, project documentation and to assist determining project level.

3. Project level to be included on the SIP to ensure a list of level 1 and level 2 projects are maintained.

Comment on Closure – All managers involved in project creation/delivery have been made aware of requirements around project framework. Relevant boards and structures are in place to assure projects are set, monitored and evaluated in accordance with framework.

**2 - The document approval section of the Project Closure/Evaluation Report has not been completed.**

Recommendation - In accordance with the Project Management Framework, the Project Closure/Evaluation report should be approved by the Project Executive for each project developed.

Management Response - All AM’s and GM’s to be contacted to reinforce the following points –

1. Project SRO to ensure compliance with Project Management Framework for appropriate project closure and evaluation. (inc. follow up documentation capturing evaluation and outcomes)

2. SRO to review CBTF project and review closure and evaluation

Comments on completion - All managers involved in project creation/delivery have been made aware of requirements around project framework. Relevant boards and structures are in place to assure projects are set, monitored and evaluated in accordance with framework.

23/24

Of the 8 Audits undertaken in the 23/24 year, 5 remained open requiring the completion of 12 actions.

8 actions remain open with 4 being completed since our last report. Details of the completed actions are detailed below.

Risk Management

Closed actions since last report – Two

1. **Risk registers are not complete and risk actions are not appropriately tracked leading to the failure to effectively manage and address risks facing the organisation.**

Recommendations - Risk registers should be reviewed on a quarterly basis, ensuring that all sections of risk registers are fully completed, including controls and/or action plans to reduce risk to an acceptable score and reasoning for risk scores.

Management Response - Review SAB & QAR ToR to include quarterly risk review by 31 March 2024.

Comments on completion - This has been reviewed. Reporting of new and upgraded risks will be reported at PAP and Corporate Risk will be agreed and reviewed at SLT.

1. **Risk and Impact: Risk management policies and procedures are outdated and do not reflect the organisation’s current working practices leading to risks being managed ineffectively.**

Recommendations - The Risk Management Policy should be reviewed and updated, and the document control section updated to note the date of review and of the next review.

Management Response - Review all risk registers, once the risk policy and procedures are published for compliance.

Comments on completion - Departmental risk is reviewed by departments, with escalations reported to PAP. Corporate Risk is delivered through SLT meetings. A review of risk delivery is currently underway and any change will be factored into new process arrangements.

Grievance

Closed Actions since last report - One

1. **NCFRA have made a variety of changes to address causes for concern, areas for improvement and recommendations raised from HMICFRS reviews and the internal Serving with Pride consultation.**

Recommendations - Performance measures to substantiate and monitor the impact of changes made across the Service should be introduced to address HMICFRS reviews and NCFRA Serving with Pride recommendations.

Management Response - Accepted - The recommendations that have been highlighted within this audit are reasonable and are an area of focus for the Service to ensure that the impact of the various action plans is achieved. We will look at the different performance measures that are needed, including follow up staff surveys and measurement of the volume of speak up routes. An action date has been set in the future to allow time for implementation and impact of actions required to provide for meaningful feedback.

Comments on completion - Grievance routes and learnings are collated and addressed in the BIO ER quarterly meetings to assess volume, trends, outcomes and where there are organisational learnings.

Payroll

Closed Actions since last report - One

1. **Out of date Pay and Allowance Policy and inconsistent review cycle within Pay Policy.**

Recommendations - NCFRA should ensure that the Pay and Allowances Policy is reviewed on a timely basis, in line with its review cycle.

• NCFRA should correct the review cycle inconsistency identified within the Pay Policy to ensure alignment with required Policy review cycle.

Management Response - Pay and Allowance Policy has not been updated, in line with their review cycle, by NCFRA. Incorrect next review due date in the Pay Policy compared to its defined monitoring and review cycle.

Comments on completion - Policy (V8) published on SharePoint.

24/25

Five audits have been completed making nineteen recommendations. Of those nineteen recommendations:

* Thirteen recommendations have been completed and are closed.
* Eight recommendations have not reached their implementation date and remain ongoing.

Two further audits, Joint Governance and IT Governance have been completed but the final reports have not yet been issued.

**Audit Summaries**

Safeguarding September 2024

**Audit Rationale** - To provide assurance over changes to DBS Management, CFRMIS and Safeguarding training.

**Overall opinion – Limited**

**Recommendations made** - Seven

**Previous closed actions** - Three

**Ongoing actions** – Two

**Closed Actions since last report** – Four

1. **The Service does not have oversight of whether all staff have been subject to a DBS check.**

Recommendation - The Service should ensure it prioritises the completion of DBS checks for the 61 firefighter personnel at the earliest opportunity.

Following this, the Service should obtain DBS checks for the remaining 95 employees.

Management Response - Final checks with WNC for those outstanding DBS checks to ensure no records held, prior to undertaking new DBS checks, to take place at the beginning of September. Outstanding DBS checks to commence as soon as possible.

Comments on completion - DBS checking is now completed within the Fire service, all renewals are logged and new starters are subject to the same processes. PDRA’s are completed with all DBS where required to do so.

1. **Completion rates of safeguarding training are not adequately monitored.**

Recommendation - The Service should:

1. Prioritise building new modules into Red Kite which facilitate centralised tracking and monitoring of all NFCC training levels.

2. Consider establishing an interim process for centrally

recording and monitoring the completion of additional NFCC

training modules. For example, through obtaining employee

training records from Line Managers and recording employee completion rates within a spreadsheet.

3. Conduct regular audits to ensure that all employees have

completed the required level of training.

Management Response - The competency framework for NFRS staff has now been agreed and can be mapped into RedKite to improve recording of competency and the alignment of specific training modules to different competency levels.

This will include those training modules provided internally, from NFCC and from the Local Safeguarding Boards for Adults and Children. These will be provided by the Safeguarding Leads within the Prevention team.

This work will be added to action plans for the Training Department and will be undertaken by the Competency Framework Manager and Competency Systems Coordinator.

Comments on completion - New Moodle platform is now live and training is monitored for completion. A new safeguarding package has also been created.

1. **Staff members are not appropriately chased to ensure mandatory safeguarding training is completed in a timely manner.**

Recommendation - The Service should:

1. Investigate whether the Red Kite system could be enhanced to automate follow-up reminder emails at regular intervals until the training is completed.

2. Adjust the process so that the training renewal date is set within the first few months of employment for new starters. This is to ensure that where training is incomplete, employees receive the reminder email within the first few months of employment instead of the current two year frequency.

3. Implement an escalation process where if a staff member does not complete the training after a certain number of reminders, Line Managers are notified and disciplinary procedures are carried out following repeat non-compliance.

Management Response - This work will cut across Training and Workforce Development and so will be allocated to the two teams to work together. This will ensure that processes

for induction training, initial and renewed competency sign off are working effectively.

Comments on completion - New Moodle platform is now live and training is monitored for completion. A new safeguarding package has also been created.

**4 - Performance reporting on DBS checks does not provide the SLT with adequate oversight.**

Recommendation - The Service should ensure that there is regular reporting of performance indicators that cover processing times for DBS requests and provide an overview of DBS’s close to / requiring a re-check such as the following:

• Average time taken to process a DBS check.

• Number / % of DBS checks that require a re-check in less than a month.

• Number / % of DBS checks requiring a re-check.

Management Response - Regular reporting of DBS checks by HR can be added to the Safeguarding Management Group agenda, this group has oversight of Safeguarding within

NFRS and has cross departmental representation.

Comments on completion - Metrics have been agreed with HR colleagues and we received our first reporting into SMG. This will continue as BAU.

Asset Management – October 2024

**Audit rationale** - To provide assurance over the processes and controls of portable physical assets (i.e. Body Worn Video, Airwave Radios, Vehicle Radios, Laptops) and vehicles, including the procurement, maintenance and replacement of these assets.

**Overall opinion** – **Moderate**

**Recommendations made** – Three

**Closed Actions -** None

**Ongoing Actions -** Three

**1 -** **Lack of equipment and inventory checks**

Recommendation - The Force should ensure that inventory checks are carried out daily (or as suggested in the policy) and that an auditable trail is kept to evidence that inventory checks are completed.

The Service should ensure that all equipment is barcoded where appropriate to allow for effective and efficient inventory checks.

Management Response - The organisations will need to implement a new system to support the ongoing management of the equipment within operational fleet. A project mandate shall now be submitted to support the commencement of a new programme of work to implement a new system. The timeline for delivery shall then be determined by the project portfolio capacity, the data cleansing and the procurement process. Implementation date 30 November 2025.

**2 -** **Lack of updated policies and procedures**

Recommendation - The Force and the Service should ensure that policy and procedural documents for Asset Management are updated and shared with the staff members, including the Service’s Asset Management Guidance document.

Management Response - The Department is currently undergoing a review and potential restructure. As part of this work is also being undertaken to establish a single Asset Strategy. This shall be aligned to the revised organisational Strategies and Plans. Linked to this will then be a full review of all Policies and Procedures to take into account the revised delivery model. Implementation date 30 September 2025.

**3 -** **Lack of equipment testing**

Recommendation - The Force should ensure that equipment testing is carried out where appropriate, and include guidance for officers within procedural documents, as well as keeping an audit trail of this.

Management Response - The organisations will need to implement a new system to support the ongoing management and testing of the equipment within operational fleet. A project mandate shall now be submitted to support the commencement of a new programme of work to implement a new system. The timeline for delivery shall then be determined by the project portfolio capacity, the data cleansing and the procurement process. Implementation date 30 November 2025.

Joint Core Financials – 27 November 2024

**Audit rationale** - To provide assurance over the internal controls in operation to manage the core financial systems.

**Overall opinion** – **Moderate**

**Recommendations made** – Five

**Closed Actions -** Five

**1 -** **Debtor invoices**

Recommendation - The Force should ensure that invoice request forms or similar are completed and provided to Finance Operation prior to the raising of an invoice and that this can be evidenced when required. Finance Operations should not raise an invoice until a valid request is received.

The Force and NCFRA should implement a clearly defined timeline for the raising of invoices following a request being received to ensure invoices are raised in a timely manner.

Management Response - Sales invoices will be centralised within the finance operations team. All requests will be raised via a service request and actioned. The turnaround time will be set at 3 working days, and the requestor will be automatically notified once the invoice has been raised. The go live for this will be 1st December 2024, with all parties in the organisation being made aware of the change, and how to raise sales invoices going forward.

Comment on closure – Sales invoices are now centralised.

**2 -** **Debt recovery**

Recommendation - The Force and NCFRA should review the Aged Debt Process document in line with its review cycle.

The Force and NCFRA should ensure that the Aged Debt Process is followed in a timely manner for overdue income and documented evidence is retained. To do this there should be sufficient oversight within the Finance Team of overdue income and clear escalation procedures in place to ensure debts are chased in accordance with timelines in the Aged Debt Process.

NCFRA should ensure that Purchase Orders are included on Sales Invoices when required, identifying customers that require this and communicating this to the relevant staff to avoid payment delays.

Management Response - With the centralisation of raising of sales invoices, the team will have the ability to influence and control the process from start to finish. This will ensure completeness of data before the debt is due for chasing removing delays in payment.

As part of the centralisation process, it will also ensure consistency of process so that people are not new to processes and do not miss or overlooked aspects such as contact information and then consistent chasing and management is continued.

The aged debt process has been reviewed, and alerts set up that the policy is due a further review at its appropriate date. Cross training has been carried out on the aged debt process over the whole department offering resilience and awareness.

Comment on closure – This has now been communicated with the SIT and the internal process resolved.

**3 –** **New debtor setups**

Recommendation - NCFRA should ensure new members of staff are trained and fully aware of the segregation of duty requirements between inputting and approving new debtors prior to gaining live system access.

The Force and NCFRA should work with Unit4 to implement systemic controls that prevent the workflow from allowing the inputter and approver to be the same person for new debtor.

Management Response - A new debtor set up will now be actioned within the finance operations team.

A new customer request form will be sent into finance operations. This will be checked to ensure that they do not already exist, and then set up as appropriate. Cross training has been carried out to ensure segregation of duties between the inputter and the approver.

This will also ensure that all information is requested and maintained from the outset to ensure debts are collectable.

Comment on closure – Set up of new debtors is now centralised.

**4 -** **Approval limits of write offs in aged debt process document**

Recommendation - The Force and NCFRA should update the Aged Debt Process document and ensure the delegated limits for writing off salary overpayments is aligned to operational practices.

Management Response - Aged debt process has been updated to reflect the policies in place. The aged debt policy has an alert to ensure that it is not outdated. Regular write off meetings are held and documented.

Comment on closure – As per management response.

**5 –** **Credit notes**

Recommendation - The Force should continue to investigate the issue and seek a

timely resolution. Once the issue is identified the Force should

consider additional preventative controls, such as systemic controls, that avoid the matching process failure from occurring again.

Management Response - Credit notes will be completed within the finance operations team. A request will be made via a service request and then entered into Unit 4. Investigations into Unit 4 and automatic matching will continue.

Training has been carried out across the team for awareness.

Comment on closure – This functionality is now working in most cases, where there is more than one credit this doesn’t quite work like this, but it is fine.

**Ongoing Actions -** None

Payroll – February 2025

**Audit rationale** - To provide assurance with regards the adequacy and effectiveness of the systems of internal control in operation to manage the payroll systems following the transfer of services from West Northamptonshire Council.

**Overall opinion** – **Substantial**

**Recommendations made** – One

**Closed Actions** - None

**Ongoing Actions -** One

1. **Expenses are submitted by members of staff within the Employee claim system.**

Recommendation - The Service should clearly communicate expectations regarding expenses to members of staff. The Service should conduct regular spot checks of expense claims, with reconciliations of receipts and claims.

Management Response - Agreed, we have set up a process to audit and check a proportion of the submitted expense claims for both accuracy and compliance on a regular basis throughout the year.

We have reviewed the claims with a senior fire fighter, and we are content that those claims are appropriate.

Michael Montgomery is issuing communications to make the expectations clear around evidence, accuracy and other compliance areas.

Succession Planning and Promotions - June 2025

**Audit rationale** - To provide assurance that Northamptonshire Fire & Rescue Service (NFRS) has made progress against Areas for Improvement identified by HMICFRS in Fire & Rescue Service Assessments and thematic reviews related to Succession Planning and Promotions.

**Overall opinion** –**Moderate**

**Recommendations made** – Two

**Ongoing Actions -** One

1. **No formal succession plans have been put into place for the core or critical roles.**

Recommendation - The Service should develop formal succession plans for critical roles to establish:

• Dependencies of each role such as key skills, competencies and qualifications;

• The role specification;

• Individuals with potential to assume critical roles in emergency, short term, medium term or long term capacity;

• Handover processes should a key member of staff leave at short notice. Succession plans should be periodically reviewed to ensure they are accurate and up to date.

Management Response - We acknowledge the audit’s observation that while some succession practices exist, a more structured and strategic approach to critical roles is required.

Critical roles have been identified, more work is required to develop the process and ensure that all competencies and qualifications are captured; and, job descriptions and specifications are under review.

The New PDR module (Talent Successor) has been implemented which provides the organizationally set development goals for those identified as part of a talent conversation to be cascaded and evidenced the system will hold details of staff that are identified within the talent progression pathways. The Platform also supports identification of staff and skill sets. All Talent pools are held on this platform enabling quick access to those who have been identified and their skill sets and/or aspirational skill sets.

Further work is required on this area, a workstream to review all the induction and handover processes will take place by the workforce development team. PDR & Effective 121 (inclusive of the importance of handover) has recently been designed and due to be rolled out in Autumn 2025 and form a part of the induction process for new line managers.

We are committed to maintaining a fair and transparent promotions process aligned with national guidance and best practice. The audit identified areas where communication and consistency could be improved to ensure fair and transparent promotion processes, we will:

• Ensure that all promotion processes are underpinned by objective assessment methods and are clearly communicated to all staff.

• Provide feedback to unsuccessful candidates to support their development.

• Continue to monitor promotion outcomes to ensure fairness, equality, and representation across all demographics.

Improvements in these areas will be led by our Workforce Development department.

**Closed Actions** - One

1. **High potential development programme**

Recommendation - The Service should consider implementing the suggested actions to ensure the process for identifying and developing high-potential staff and leaders is adequately communicated and understood by staff across the Service. This will ensure the process is open and transparent for all staff.

Management Response - We acknowledge the importance of ensuring the identification and development of high-potential staff and leaders is conducted in an open and transparent manner. In response to this, we have taken the following steps:

1. Leadership and Management Learning Platform: All staff now have full access to a comprehensive leadership and management learning platform hosted on Moodle. This platform provides a range of development resources and learning opportunities to support staff at all levels in building their leadership capabilities. All staff have access to a blended leadership programme at all levels inclusive of face-to-face learning, monthly learning resource mailout from WFD and access to the Moodle platform.

2. Updated Core Learning Pathways: Core learning pathways have been reviewed and updated to align with current organizational goals and leadership competency frameworks. These pathways are now published and easily accessible to all staff, ensuring transparency and consistency in development opportunities.

3. Policy Update: Policy D14, which governs leadership development, has been revised to reflect these enhancements and to further promote clarity and fairness in the identification and support of high-potential individuals.

These initiatives collectively support a more structured, transparent, and inclusive approach to leadership development across the organization. We will continue to monitor the effectiveness of these measures and seek feedback to ensure continuous improvement.

Comments on Completion – Prior to publication of the draft report, the workforce development team had progressed activity. The detail provided in the management response has addressed the recommendations. This action was closed at the point of acceptance of the report by the service.

1. **Overview**

The service has progressed activity across the three years where action plans continued to remain open.

The 22/23 year action plan has now been completed.

The 23/24 audit programme resulted in 38 actions. The service has closed all but 8 actions and progress is continuing to be made on the remaining elements.

The 24/25 audit programme resulted in 19 actions. The service has closed 13 actions and progress is continuing to be made on the remaining elements.

1. **Conclusion**

The Accountability Board are asked to note the contents of this report and the Governance arrangements discharged by the Service Performance Assurance and Productivity Board and Joint Independent Audit Committee in ensuring there is sufficient scrutiny and quality assurance of actions relating to audit recommendations.