CAMBRIDGESHIRE AND PETERBOROUGH FIRE AUTHORITY

Internal Audit Progress Report

8 October 2025

CONTENTS

Appendices

KEY MESSAGES

The internal audit plan for 2025/26 was approved by the Overview and Scrutiny Committee at the 15 January 2025 meeting. This report provides an update on progress against the plan alongside the completion of the plan for 2024/25 and summarises the results of our work to date.

Progress update 2024/25

We have issued one final report from the 2024/25 plan in the area of Fleet Management, finalising our audit plan for 2024/25.

We have included our final annual report as a separate agenda item for consideration.

Progress update 2025/26

We have issued one final report from the 2025/26 plan, this being Risk Management.

We have one report in draft Site Specific Risk Information.

Details of the progress made against the internal audit plan are included at Appendix A.

Communications

We have issued two communication since the last Committee:

- Emergency Services Briefing – August 2025
- RSM Emerging Risk Radar – Autumn 2025

Appendices

02

APPENDIX A: PROGRESS AGAINST THE INTERNAL AUDIT PLAN 2024/25 & 2025/26

The reports finalised since the last Committee are highlighted in **bold** below.

Assignment	Status / Opinion issued	Actions agreed		
		Low	Medium	High
2024/25				
Asset and Fleet Management	**Final – Partial Assurance**	**0**	**4**	**1**
2025/26				
Risk Management - Strategic and Tactical Risks	**Final – Reasonable Assurance**	**3**	**2**	**0**
Site Specific Risk Information	Draft Report			
Key Financial Controls - Payroll	Proposed commencement date 7 October			
Training and Development - Fulfilling Potential	Proposed commencement date 22 October 2025			
Follow Up	Proposed commencement date 7 January 2026			
Governance	Proposed commencement date 26 January 2026			

APPENDIX B: OTHER MATTERS

Head of Internal Audit Opinion

The Overview and Scrutiny Committee should note that the assurances given in our audit assignments are included within our Annual Assurance report which is included in a separate paper on the agenda.

Changes to the audit plan

Since the last meeting there have been no changes to the audit plan.

Information and briefings

Since the last Overview and Scrutiny Committee meeting, we have issued two briefings these being Emergency Services Briefing – August 2025 and RSM Emerging Risk Radar – Autumn 2025.

Quality assurance and continual improvement

To ensure that RSM remains compliant with the PSIAS framework 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 are used to inform the training needs of our audit teams. As part of the Quality Assessment and Improvement Programme, a sample of internal audit reviews relevant to Cambridgeshire and Peterborough Fire Authority were selected for Internal Quality Monitoring during 2024/25 in line with GIAS12.1. There were no significant findings identified as part of this internal quality monitoring exercise. In addition to this, any feedback we receive from our post assignment surveys, client feedback, appraisal processes and training needs assessments is also taken into consideration to continually improve the service we provide and inform any training requirements.

FOR FURTHER INFORMATION CONTACT

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AUDIT OUTCOME OVERVIEW – FLEET MANAGEMENT

Background / Why we did the audit

An audit of Fleet Management was undertaken as part of the approved Internal Audit Plan for 2024/25. The objective of this audit was to review the processes in place to provide assurance over the control framework. We also considered usage of the Fleet Management System, Miquest to assess how the Service is utilising the system for recording purchased assets, disposals, servicing and maintenance tasks. The Service are currently considering a potential upgrade of Miquest system.

The Service has a Fleet Transport and Asset Management Plan including procedures for vehicle fleet management available to staff. The Miquest system is used for the operational vehicles (red fleet) while other vehicles (silver fleet) are maintained on external trackers. Fleet Management updates are via quarterly Occupational Health and Safety Committee meetings.

Conclusion: We found that a control framework is in place regarding fleet management processes including an established Fleet Management Plan, Fleet procedures in place and available to staff via the fleet share point. However, we identified areas for improvement which include establishment of a detailed Fleet Management Polices to define the roles and responsibilities of the fleet team. Limitations of the Miquest system to effectively manage all the vehicles. Maintenance of manual fleet records which are not fully reconciled to Miquest system, with manual MOT and servicing updates being made for vehicles. Further we noted that the Finance system is not integrated with Miquest, therefore finance tasks within Miquest are completed manually, for example disposals.

Internal audit opinion:

Taking account of the issues identified, the Authority 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).

Audit themes: **Our review identified the following issues resulting in the agreement of four medium priority management actions and one high action as detailed below and in section two of the report.**

Fleet Management Policy – We noted a Fleet Management Policy has not been established to support the delivery of the Authority Fleet Management Plan which outlined roles and responsibilities of the fleet management team including an outline on other key aspects such as the purchasing of assets, monitoring on fleet performance KPIs, reporting responsibilities. **(Medium)**

Reconciliation of Fleet records to system - Our review identified issues surrounding fleet reconciliation to the Fleet and Asset Management system Miquest. Operational vehicles (Red Fleet) are recorded on Miquest while other vehicles (Silver Fleet) are only maintained on the master external trackers.

Manual Fleet management Processes- We noted that manual processes are involved in updating the fleet vehicles for MOT and silver fleet servicing tracking which are prone to errors of omission and incorrect data entry and time consuming for the fleet team. **(Medium)**

Central vehicle Inspection records – While we noted that for operational vehicles servicing records are automated in Miquest to follow servicing patterns, at the time of the review we were not provided with a system report to confirm compliance to servicing cycles. Further, silver fleet servicing records are not automated in Miquest to centrally monitor, and manual trackers are being maintained with limited servicing history. **(High)**

Disposal process – We noted that a detailed vehicle disposal process had not been clearly established based on Miquest system data, costs information of vehicles and end of life dates. The finance system is not integrated with Miquest, therefore finance tasks within Miquest are completed manually, for example disposals. **(Medium)**

Fleet review meetings – Our review noted that fleet monitoring meetings notes, and action plans are not being retained to evidence effective fleet management monitoring including analysis of fleet KPIs per the Fleet Transport and Asset Management Plan**. (Medium)**

We noted the following controls to be adequately designed and operating effectively.

Fleet and Transport Asset Management Plan – A Fleet Transport and Asset Management Plan is in place and updated by the fleet team and available for all employees via the fleet management SharePoint.

Fleet Management Procedures – We noted the Authority have in place Fleet Management procedures updated by the fleet team and available for all employees via the fleet management SharePoint.

Budget Monitoring meetings – We noted meetings are held between the Fleet Team and Finance to monitor the fleet capital budget including analysis of capital purchase of new vehicles and discussion of variations to the Fleet planned budget.

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	Action	Priority	Responsible Owner	Date
1	A Fleet Management Policy will be developed to define the roles and responsibilities of employees responsible for overall fleet maintenance, including regular reporting Arrangements. The Policy will also include: • Full required process of entering new fleet assets and subsequent details • Cost detail level • Time period for final disposal of assets. Once finalised and approved this will be held in CFRS Fleet and Equipment SharePoint with a copy also made available in the fleet building.	Medium	Strategic Lead OSG	Dec 2025
2	The Authority to consider introduction of an integrated fleet management system which allows for single, centralised record-keeping. This ensures data consistency, improves efficiency, and enhances overall oversight of the Authority fleet vehicles. The Authority to also consider periodic monitoring of Miquest reports so as to ensure servicing cycles are being adhered.	High	Strategic Lead OSG	March 2026
3	The Authority to consider automation of the vehicle MOT status identification process to allow prompt and seamless identification for when Road Tax and Ministry of Transport is falling due.	Medium	Head of Fleet	March 2026
4	The Authority will formally define its Disposal Policy to ensure there are clear processes in place, including identifying and monitoring when an asset comes to its end of life and approvals for disposing of assets to include who can dispose of assets and when. In addition, the Authority will populate the cost of assets in Miquest.	Medium	Head of Fleet	March 2026
5	We will consider implementing a standardised process for documenting fleet meetings. This should include detailed notes / action logs that capture key discussions, decisions, and action items related to fleet performance, utilisation, and maintenance among other KPIs per Fleet Management Plan	Medium	Head of Fleet	Nov 2025

AUDIT OUTCOME OVERVIEW – RISK MANAGEMENT – STRATEGIC AND TACTICAL RISKS

Background: We have undertaken a review of Risk Management for Cambridgeshire and Peterborough Fire Authority as part of our agreed annual internal audit plan for 2025/26. The objective of this audit was to assess the risk management arrangements in place, including the risk management strategies/plans, risk registers, and governance and reporting arrangements.

The organisation maintains a Strategic Risk and Opportunity Register (SRR), and a Tactical Risk Register (TRR). Strategic risks are defined as those which may adversely affect the long-term strategic objectives of the organisation; tactical risks are defined as those which may adversely affect the day-to-day delivery of the organisation's operational response. The Strategic Leadership Team (SLT) is responsible for oversight and review of the SRR; the TRR is reviewed by Heads of Group (HoGs). The SRR is also reviewed at a high level through the Policy and Resources Committee (PRC), and indirectly through the Fire Authority Board (FAB), which takes assurance from the meeting notes of the PRC.

Conclusion: The organisation's risk policy and procedure framework, in the form of its Strategic Risk and Opportunity Management Plan (SRMP) and its Tactical Risk Management Plan (TCMP), is robust and up to date. Appropriate and effective risk oversight and governance is in place through the Fire Authority Board and the Policy and Resources Committee, as well as through the Strategic Leadership Team (SLT). The organisation is recording both strategic and tactical level risks in separate risk registers; although we have identified some issues with the content of these registers, their overall design is sound. The Strategic Risk Register (SRR) is subject to detailed review through the SLT. The Tactical Risk Register is primarily reviewed by the individual risk owners; they are prompted to complete these reviews through the Heads of Group quarterly meeting. However, we have identified issues with the frequency of risk owners reviews on the Tactical Risk Register (TRR) which lead to a medium priority action being agreed. We identified a low priority finding with respect to delivery of risk management refresher training, and one relating to minor errors on the Tactical Risk Register TRR. While there are areas where the framework require improvement particularly around the Tactical Risk Register, the overall risk management structures in place are appropriate and operating effectively.

Internal audit opinion:

Audit themes:

Risk registers

The organisation maintains a Strategic and a Tactical Risk Register. We reviewed both registers in detail to assess the completeness and quality of information in each document. With respect to the Strategic Register, we identified several issues:

- the register contains a total of 54 strategic risks allocated across a total of ten risk owners. At the strategic level of the organisation, this may be an unreasonably large and unmanageable number of risks. This may be reflected in the fact that many of the open risks were quite dated, with some dating back as far as 2009;
- 28% of the risk descriptions did not clarify the underlying cause of the risk; 31% did not clarify the impact of the risk on organisational objectives.

With respect to the Tactical Risk Register, we identified the following issues:

- the register included a small number of duplicated risk reference numbers, which may create confusion when reviewing or referring to risks;
- many risks were significantly dated, with some dating as early as 2013;
- 9% of the risk descriptions did not clearly state the underlying cause of the risk; 26% did not clearly state the impact on organisational objectives;
- there were three risks where to total pre-mitigation risk score had not been calculated correctly based on the probability and impact scores.

(Two low and one medium priority management actions)

Risk Reviews

Discussion with a sample of risk owners and inspection of the Tactical Risk Register indicates that risks are not being reviewed as frequently as they should be, despite reminders being issued at each Heads of Group meeting. **(One medium priority management action)**

Training

While risk management e-learning modules are available to all staff, these are not mandatory and are not refreshed on a cyclical basis. This is partially mitigated by the robust documented guidance available to risk owners, and through ad hoc support provided by the Assistant Director Service Transformation. We also note the small size of the organisation places some limitations on the frequency with which risk management training can be refreshed. We have considered these factors in agreeing a management action. **(One low priority management action)**

Policies and procedures

The organisation has a Strategic Risk and Opportunity Management Plan (SRMP) and a Tactical Risk management Plan (TRMP) in place which serve as the overarching risk policies, procedures and guidance for strategic and tactical risks. Both documents are up to date, include an appropriate level of coverage of the elements of risk management, and are shared with staff.

Governance and Reporting

We reviewed the SLT meeting agendas for January, April and July 2025, confirming the SRR was presented for review at the January and July meetings. In April, the team performed a second review of the Strategic Risk and Opportunity Management Plan following formal sign off in January. In January, the SLT completed a detailed line-by-line review of the SRR, highlighting in the meeting and action notes where changes or review of mitigations, risk descriptions, etc. were required. We confirmed there was evidence that the team was also reviewing escalated risks and considering inclusion in the SRR.

The Policy and Resources Committee's remit includes approval and continual review of the Strategic Risk Register. We confirmed this responsibility was included in the committee's terms of reference.

We reviewed the committee's meeting papers for January and July 2025, confirming that the received the Strategic Risk Register, and that it was subject to an appropriate level of challenge and scrutiny. Actions relating to the register were recorded in the committee's action log and tracked through to completion.

The Fire Authority Board takes assurance from the Policy and Resource Committee regarding the management of strategic risk, through review of this committee's meeting minutes. Through review of the Fire Authority Board meeting minutes for December 2024 and June 2025, we confirmed the Authority formally took assurance from the committee's meeting minutes in each case.

Audit Suggestion

We noted the organisation’s Strategic Risk Register does not record assurance sources or levels for the documented risk mitigations. This can improve the effectiveness of risk management by highlighting to the organisation’s leadership areas where the actual management of controls is not operating effectively. We note that the capacity of the organisation may not allow implementation of the recording of assurances at the present time; however, we have raised it here as a good practice suggestion that the organisation may wish to consider.

SUMMARY OF MANAGEMENT ACTIONS

The action priorities are defined as*:

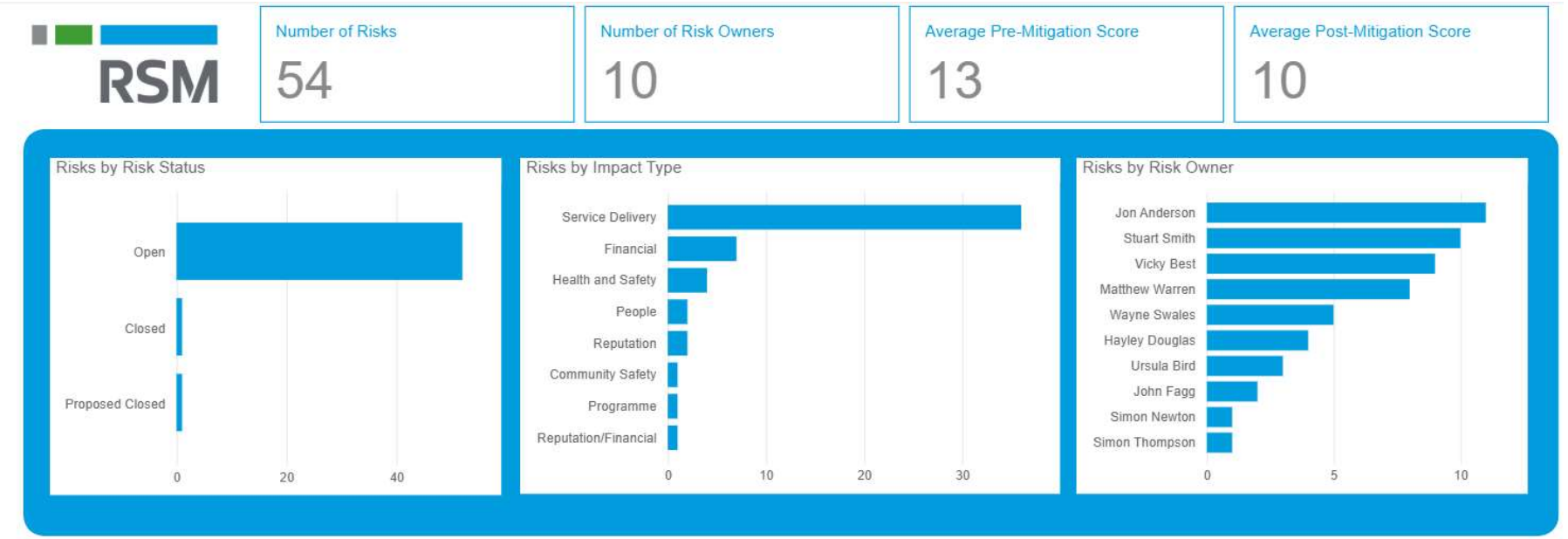
High	Medium	Low
Immediate management attention is necessary.	Timely management attention is necessary.	There is scope for enhancing control or improving efficiency.

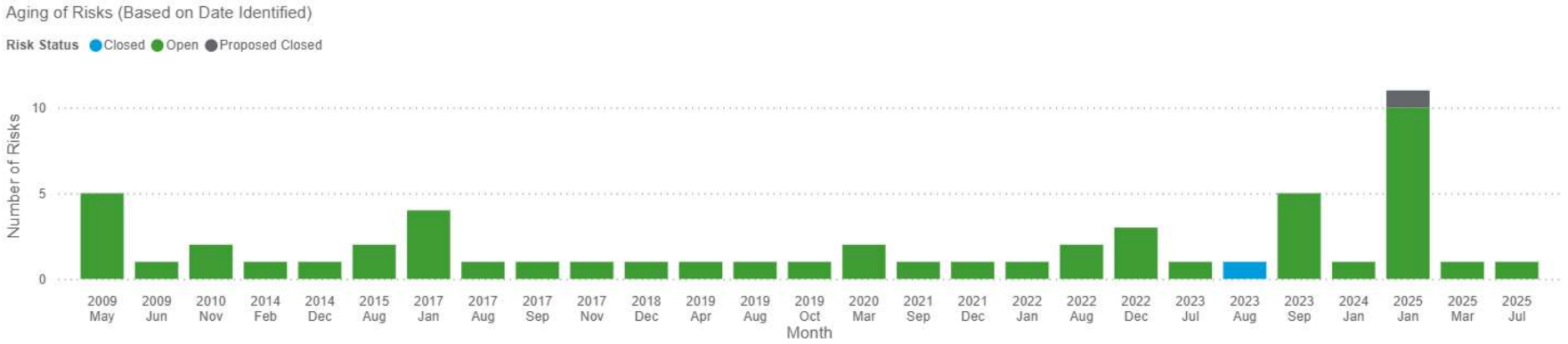
Ref	Action	Priority	Responsible Owner	Date
3	We will ensure risk owners review their risk descriptions to ensure risk causes and impacts are clearly described.	Medium	Assistant Director Service Transformation	April 2026
5	Tactical Risk owners will be held to account for non-completion of regular risk reviews via the HoG meeting.	Medium	Heads of Group	April 2026

APPENDIX A: DATA ANALYTICS & ADDITIONAL INFORMATION

The following is a summary of findings from our analytical work which we have discussed with management.

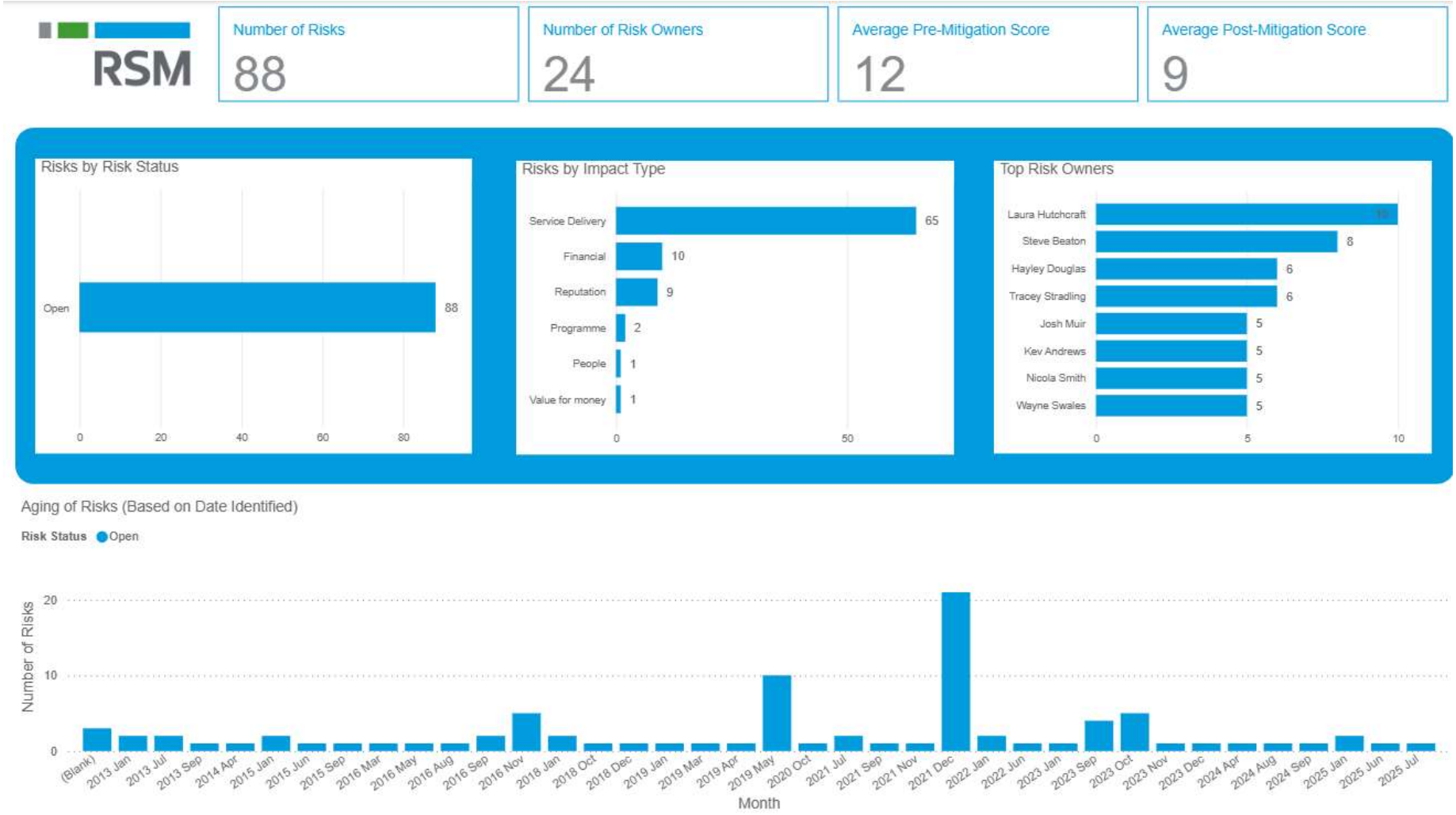
Strategic Risk Register Overview:





Strategic Risk Register Review Findings:

Tactical Risk Register Overview:



Tactical Risk Register Review Findings:

Examples of Risks with Deficient Risk Descriptions (taken from Strategic Risk Register):

Risk Number	Risk Description	Clarity of Risk Cause	Clarity of Risk Impact	Risk Description OK	Comment
STA-R225	There is a risk that the focus on Culture driven by HMO/HMI/NFCC in 2023-25 following the National reports could have a detrimental impact on the employees, and potential new recruits to our Service as we already have a baseline of a good culture (HMI/Engagement Survey etc)	OK	Not OK	Not OK	The nature of the impact on employees is not specified. The description should clarify whether the impact is financial, operational, welfare.
STA R141	There is a risk that the support for the key systems collapses through either 'out of support' or due to 'business failure' which would leave us in a vulnerable position	OK	Not OK	Not OK	The impact is not specific enough. It should clarify exactly what is meant by being in a vulnerable position.
STA-R229	There is a risk that as new technologies (EV) are emerging, they are more accessible to all and therefore in domestic properties, if these are not managed and maintained appropriately that may present a life risk, this may create a changing risk profile in our communities.	OK	Not OK	Not OK	The risk does not specify what impact a changing risk profile would have on the organisation.
STA - R016	There is a risk that the Service fails to avoid financial crime internally leading to budgetary shortfalls, loss of reserves, a reduction in Service Delivery and a negative impact upon the reputation of the Service.	Not OK	OK	Not OK	The risk description does not consider what causes would lead to the Service failing to avoid financial crime. Failure to avoid financial crime is a description of a risk event occurring, not an underlying cause or weakness.
STA - R017	There is a risk that the Service fails to protect itself against becoming the victim of financial crime from an external source leading to budgetary shortfalls, loss of reserves, a reduction in Service Delivery and a negative impact upon the reputation of the Service.	Not OK	OK	Not OK	The risk description does not consider the causes that would lead to the Service failing to protect itself against becoming the victim of financial crime. This only describes an event which could occur.
STA-R242	There is a risk that whilst the devolution activities are ongoing it could impact political decision making due to the uncertainties that could delay CFRS activities	Not OK	OK	Not OK	The description is not clear as to the causes of uncertainty.