



# ROYAL BERKSHIRE FIRE & RESCUE SERVICE

Internal Audit Progress Report

16 March 2026

This report is solely for the use of the persons to whom it is addressed.  
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.

---

# CONTENTS

Key messages.....	3
1 Final reports.....	5

## Appendices

Appendix A: Progress against the internal audit plan 2025/26.....	8
Appendix B: Other matters.....	9

---

## KEY MESSAGES

The internal audit plan for 2025/26 was approved by the Audit and Governance Committee at the March 2025 meeting. This report provides an update on progress against the plan and summarises the results of our work to date.



We have issued three final reports as part of the internal audit plan since the Audit and Governance Committee meeting in January 2026:

- Firefighter Pension Administration – WYPF (**Partial Assurance**)
- Key Financial Controls – Finance System and Accounts Receivable (**Substantial Assurance**)
- Health and Safety – Contaminants (**Reasonable Assurance**)

A summary of the outcome of these reviews is provided in Section 1. [\[To discuss and note\]](#)

We have also issued two draft reports since the last meeting for:

- Procurement; and
- Follow Up

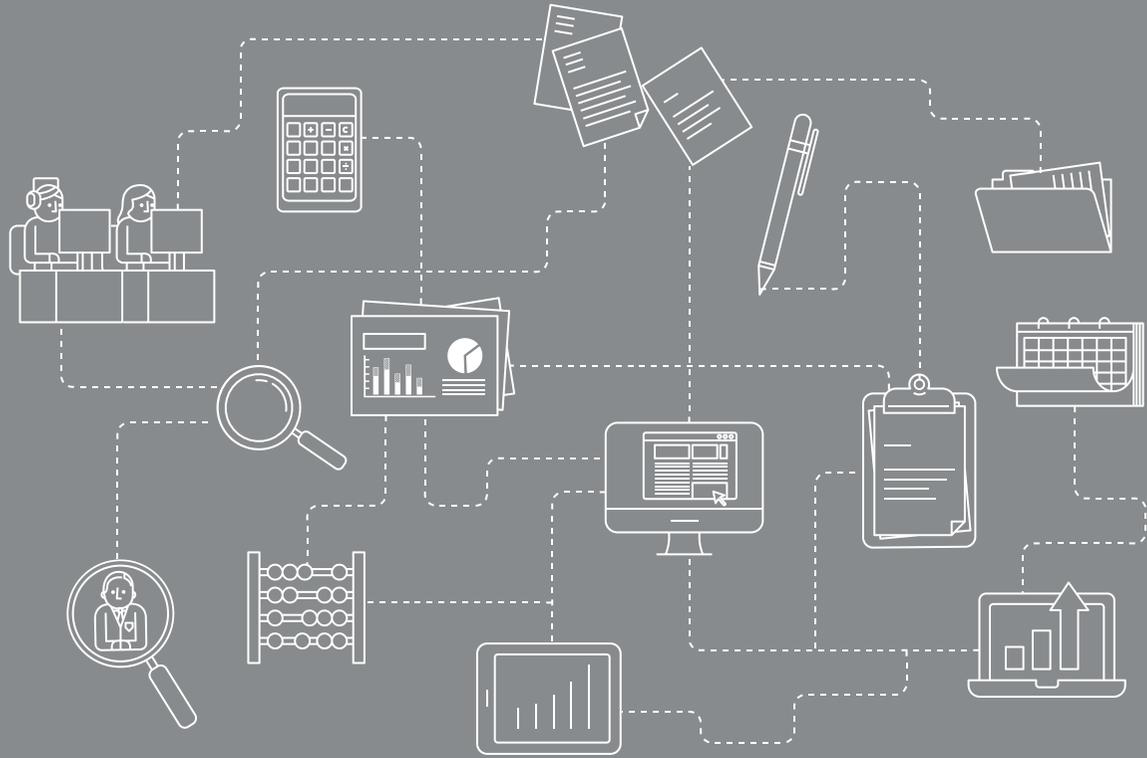
We are in the process of agreeing management actions with management ahead of finalising the reports.

The fieldwork for Cyber has now been completed and is being debriefed on 4 March 2026 with a draft report expected during w/c 16 March 2026. [\[To note\]](#)

Details of the progress made against the internal audit plan are included at Appendix A. [\[To note\]](#)

# Final Reports

# 01



# 1 FINAL REPORTS

## 1.1 Summary of final reports being presented to this Committee

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

Assignment	Opinion issued	Actions agreed			
		A	L	M	H
<p><b>Firefighter Pension Administration – WYPF (4.25/26)</b></p> <p>Overall, we found several weaknesses in the consistent application of controls. Segregation of duties was not always maintained in key processes such as retirement quotes and actual checklists, which increases the risk of errors in pension calculations. Record retention was poor, with missing evidence for critical documents including contribution mandates and amendment forms, creating compliance risks and the potential for disputes. Service Level Agreement requirements for pension estimates were not met, with delays of up to 157 days, representing a breach of contractual obligations and reputational risk. In addition, active employees contributing to pensions were not always recorded on the UPM system, which could lead to inaccurate benefit calculations. We also observed undated Pension Savings Statements and exception reports lacking reviewer sign-off, reducing accountability and oversight. We were also unable to review the process for uploading tax changes from HMRC to member records as we could not speak with anyone who had the necessary user access rights to demonstrate the procedure. We were instead shown an example of a tax code change that had occurred this year.</p> <p>Despite these issues, we noted that documented policies exist, payroll processing controls are generally well-designed, and segregation of duties was maintained for monthly payment runs. Death cases were administered in line with Fire Authority processes, and annual allowance breaches were identified and partially addressed.</p>	Partial Assurance	-	8	3	2
<p><b>Key Financial Controls – Finance System and Accounts Receivable (6.25/26)</b></p> <p>Overall, we found that key financial controls were well designed and consistently applied across the areas reviewed. Evidence demonstrated a strong segregation of duties, clear procedural documentation and appropriate review and approval mechanisms. Controls, based on our sample testing, operated reliably across journals, reconciliations, supplier set-up and invoicing, with processes followed as documented and supported by appropriate authorisation.</p> <p>We noted only a small number of isolated issues, including occasional delays in posting journals and instances where customer order numbers were not included on invoices or credit notes. Management provided reasonable explanations for these cases, and further sample testing confirmed that the controls themselves were operating as intended. Overall, the control environment was robust, with weaknesses limited to minor documentation and timeliness matters.</p>	Substantial Assurance	-	-	-	-

---

## Health and Safety – Contaminants (5.25/26)

Overall, we found that the Service has in place well-designed controls for managing contaminants, with a clear policy, effective incident reporting, and consistent use of contaminants exposure forms. Governance forums actively review exposure trends, and learning from incidents is shared through regular bulletins with staff. Health surveillance arrangements are in place, and most checks are completed as required.

However, our review identified some weaknesses in the controls framework. For instance, the Contamination Prevention and Management Policy was overdue for review, and the Terms of Reference for key committees lacked defined review dates and meeting frequencies. Training compliance remained low, with no central oversight until the new LMS is implemented. Facilities specifications inspections to assess contaminants handling standards were carried out in 2025, but follow-up on corrective actions was noted as inconsistent. We also noted two overdue health surveillance checks, highlighting the need for stronger monitoring.

<b>Reasonable Assurance</b>	-	2	3	-
-----------------------------	---	---	---	---

# Appendices

# 02



## APPENDIX A: PROGRESS AGAINST THE INTERNAL AUDIT PLAN 2025/26

Assignment	Status / Start Date / Opinion issued	Actions agreed				Target Committee meeting per IA plan (or revised Committee)	Actual Committee meeting
		A	L	M	H		
Service (Non-Corporate Risks) Risk Management and Governance of Service Plans	Final – Reasonable Assurance (RM) / Partial Assurance (Gov)	-	5	5	-	October 2025 (July 2026)	January 2026
Payroll Provider – Dataplan (now IRIS)	Final – Reasonable Assurance	-	4	3	-	January 2026 (March 2026)	January 2026
Equality Impact Assessments	Final – Reasonable Assurance	-	4	3	-	March 2026	January 2026
<b>Firefighter Pensions Administration (WYPF)</b>	<b>Final – Partial Assurance</b>	-	<b>8</b>	<b>3</b>	<b>2</b>	<b>March 2026</b>	<b>March 2026</b>
<b>Key Financial Controls</b>	<b>Final – Substantial Assurance</b>	-	-	-	-	<b>March 2026</b>	<b>March 2026</b>
<b>Health and Safety – Contaminants</b>	<b>Final – Reasonable Assurance</b>	-	<b>2</b>	<b>3</b>	-	<b>March 2026</b>	<b>March 2026</b>
Procurement	Draft issued – 27/02/26					March 2026 (July 2026)	
Follow Up	Draft issued – 03/03/26					July 2026	
Cyber	Fieldwork complete, debrief scheduled 04/03/26					July 2026	
Business Continuity	Fieldwork in progress					July 2026	

\* The timing of these audits have been changed to accommodate staff availabilities (we have not noted any issues with these timing changes).

---

## APPENDIX B: OTHER MATTERS

### Changes to the plan

There have not been any changes to the 2025/26 Internal Audit Plan.

### Added value work

We have issued one client briefing since the last Audit and Governance Committee meeting on the Employment Rights Bill.

### Annual Opinion 2025/26

The Committee should note that the assurances given in our audit assignments are included within our Annual Assurance report. In particular, the Committee should note that any negative assurance opinions and how these may impact both our Head of Internal Audit Opinion, and your annual report. We have issued five final reports to date, one of which was a split opinion, with part of the review receiving a negative opinion. Another review also received a partial assurance opinion. These will impact but will not in isolation quality our year end opinion, and we will provide regular updates to management in quarter four as more reviews are finalised.

Our work for the remainder of the year remains on track to be completed by the end of the financial year, and we will provide updates to the next meeting and to management in our regular meetings.

### Quality assurance and continual improvement

To ensure that RSM remains compliant with the Global Internal Audit Standards in the UK Public Sector 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.

From the results of the reviews undertaken across our client base, there are no areas which we believe warrant flagging to your attention as impacting on the quality of the service we provide to you.

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



**Dan Harris, Partner and Head of Internal Audit**

Email: [Daniel.Harris@rsmuk.com](mailto:Daniel.Harris@rsmuk.com)

Telephone: 07792 948767



**Zoe Walker, Managing Consultant**

Email: [Zoe.Walker@rsmuk.com](mailto:Zoe.Walker@rsmuk.com)

Telephone: 01245 454106

### **rsmuk.com**

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 Royal Berkshire Fire & Rescue Service, 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.

This report is released to you on the basis that it shall not be copied, referred to or disclosed, in whole or in part (save as otherwise permitted by agreed written terms), without our prior written consent.

We have no responsibility to update this report for events and circumstances occurring after the date of this report.

RSM UK Risk Assurance Services LLP is a limited liability partnership registered in England and Wales no. OC389499 at 6th floor, 25 Farringdon Street, London EC4A 4AB.

# AUDIT OUTCOME OVERVIEW – FIREFIGHTER PENSION ADMINISTRATION (WYPF)

**Background:** A review of the Firefighter Pension Administration was undertaken as part of the approved internal audit plan for 2025/26. The objective of the review was to allow management to take assurance that West Yorkshire Pension Fund (WYPF) have adequate processes and controls in place to process firefighter pensions accurately and in a timely manner.

Royal Berkshire Fire and Rescue Service (RBFRS) has outsourced the management of pensions for its firefighters since 2016 to the West Yorkshire Pension Fund (WYPF), which manages the pensions of all their current employees and retirees. WYPF use an internally developed system called UPM to manage the pension administration process, maintain member profiles, send updates to members, and record invoices for overpayments. RBFRS has three pension schemes which are provided through WYPF, these are the 1992, 2006, and 2015 Firefighter Pension Schemes. As part of this review, we followed-up on one medium and three low priority management actions that were agreed as part of the 2024/25 Pensions review, the results of this are included in Appendix A of this report.

**Conclusion:** Overall, we found several weaknesses in the consistent application of controls. Segregation of duties was not always maintained in key processes such as retirement quotes and actual checklists, which increases the risk of errors in pension calculations. Record retention was poor, with missing evidence for critical documents including contribution mandates and amendment forms, creating compliance risks and the potential for disputes. Service Level Agreement requirements for pension estimates were not met, with delays of up to 157 days, representing a breach of contractual obligations and reputational risk. In addition, active employees contributing to pensions were not always recorded on the UPM system, which could lead to inaccurate benefit calculations. We also observed undated Pension Savings Statements and exception reports lacking reviewer sign-off, reducing accountability and oversight. We were also unable to review the process for uploading tax changes from HMRC to member records as we could not speak with anyone who had the necessary user access rights to demonstrate the procedure. We were instead shown an example of a tax code change that had occurred this year.

Despite these issues, we noted that documented policies exist, payroll processing controls are generally well-designed, and segregation of duties was maintained for monthly payment runs. Death cases were administered in line with Fire Authority processes, and annual allowance breaches were identified and partially addressed.

**Internal audit opinion:**

  
**Minimal Assurance**

  
**Partial Assurance**

  
**Reasonable Assurance**

  
**Substantial Assurance**

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:** We identified the following exceptions, resulting in the agreement of three medium and two high priority management actions:

**Segregation of Duties** - Within our sample testing of retirees, both remedy and non-remedy, we found that key documentation such as checklists were often completed without independent review. **(Medium)**

**Starter Records** - Through our testing of new starters, we found that two active employees contributing to pensions were missing from the UPM system. **(High)**

**Retention of Documentation/Availability of Information** - Through our sample testing of amendments made between April and November 2025, we found that supporting documents for pension amendments were missing from the WYPF system in several cases, including opt-in/out forms.

We also found that for two out of three re-employed pensioners, abatement letters were not retained. Some supporting documentation was missing for retirees, such as contribution mandates and age discrimination mandates. We were also not provided with documentation to show the reconciliation of pension control accounts. We were unable to select a sample of tax code changes that had been made as we were not provided with a list of all changes to choose from. **(Medium)**

**Overpayments** - We were unable to determine whether the controls for monitoring and recovering overpayments were adequate or complied with, as we were not provided with a list of overpayments from which to select our sample. **(High)**

**Estimate Requests** - Through our review of five pension estimate requests since April 2025, we found that four out of five pension estimate requests were not completed within SLA timelines, with the only returned estimate taking 88 days. **(Medium)**

**We noted the following controls to be well designed and operating effectively:**

**Policy and Procedures** - Key policies such as the Overpayments Recovery Policy and Monthly Payroll Instructions exist and are documented. The Overpayments Recovery Policy was recently reviewed and approved in March 2025.

**Retirement Processing** - For remedy and non-remedy retirees, core steps like issuing retirement packs, calculating lump sums, and sending Pension Claim Advice Letters were completed accurately. Lump sums reconciled with quoted amounts in all tested cases.

**Death Cases** - All death cases reviewed were administered in line with FRA processes, with appropriate documentation such as death certificates and notifications retained. System updates were completed in most cases to reflect member status changes.

**Payment Runs** - Monthly pension payroll runs were processed with segregation of duties maintained between preparer and reviewer. Checklists, BACS reports, and reconciliations were consistently completed for all tested months.

We also agreed eight **low** priority management actions, details of which can be found within the detailed findings and actions section of this report.

## 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
3	Segregation of duties will be consistently applied to all activities involving monetary calculations.	Medium	Matt Mott	31 January 2026
4	We will reiterate the requirement for all documentation, including checklists and manual calculations to be retained on the Members' record.	Medium	Matt Mott	31 January 2026
5	RBFRS will investigate the reason behind two employees not being on the WYPF system and will undertake reconciliations on a frequent basis to confirm completeness.	High		Complete
8	Management will maintain and retain a centralised log of all overpayments, including details of recovery actions taken.	High	Matt Mott	31 March 2026
9	WYPF will ensure that all pension estimate requests are responded to within 10 working days, in line with the agreed SLAs.	Medium	Matt Mott	30 June 2026

## APPENDIX A: FOLLOW UP OF PREVIOUS MANAGEMENT ACTIONS FROM 2024/25

Management Action	Finding	Status at Dec 2025	Reference in report
<p>WYPF will ensure that all policies and procedures are reviewed and updated and that a regular review period is set for future reviews.</p> <p>Where no changes are required the review dates should still be updated to evidence the review. <b>(Low)</b></p>	<p>We confirmed that the Overpayment Recovery Policy was last reviewed and approved in March 2025. However, we were unable to determine whether the remaining four policies identified in the 2024/25 Pensions review as being overdue had been reviewed as we were not provided with these documents. Therefore, this action is reinstated.</p>	Reinstated	Pension Administration Procedures, p. 10
<p>WYPF will ensure that the resignations early leaver (deferred benefits letters) is issued to the members in a timely manner. <b>(Low)</b></p>	<p>We reviewed all resignations during the period April to November 2025 where a deferred benefits letter should have been issued. Only four members resigned during this time.</p> <p>In all cases, the deferred benefits letter had not been sent at the time of our review, as the action remained open. The elapsed time since resignation ranged from 169 to 187 days. We have therefore reinstated this action.</p>	Reinstated	Leavers, p. 13
<p>WYPF will ensure that in line with the current plan the UPM is updated to enable the ABS and RSS calculation and that the statements are sent out to the members in line with the updated deadline.</p> <p>The WYPF will also make sure that all active members who are in scope for remedy have their annual allowance checked and any necessary taxes are paid. <b>(Medium)</b></p>	<p>We reviewed a sample of three individuals who either retired or deferred their pensions since April 2025. Two of these individuals received their 2023/24 ABS/RSS calculations in June 2025. The third individual did not receive a statement and retired in July 2025 without having received one. As these documents were sent out after the revised deadline of March 2025, we have reinstated this action for the 2024/25 statements.</p> <p>Through our testing of annual allowance, we confirmed that three RBFRS pensioners exceeded the Annual Allowance. We reviewed the Pension Savings Statements for each individual and confirmed that, in two cases, the statements were issued prior to 6 October 2025. For the remaining case, the statement was undated, so we were unable to determine whether it was issued before this deadline.</p> <p>For the individual with the undated statement, tax charge calculations were prepared, which included the use of carry-forward allowances. The other two individuals did not require tax charge calculations at the time of our review.</p>	Reinstated	VSP/MSP Arrangements, p. 16

Management Action	Finding	Status at Dec 2025	Reference in report
	Due to the timing of our review, none of the three individuals had yet made an election, and no deductions had been processed.		
WYPF Finance team will ensure that a secondary check on reconciliation reports is completed prior to sending information to RBFRS and is consistently recorded. <b>(Low)</b>	We were unable to determine whether this action has been completed as we were not provided with the necessary documentation for review. This action has been reinstated.	Reinstated	Pension Control Accounts, p. 17

# AUDIT OUTCOME OVERVIEW – KEY FINANCIAL CONTROLS – FINANCE SYSTEM \* ACCOUNTS RECEIVABLE

**Background:** A review of the Service's key financial controls (finance system and accounts payable) was undertaken as part of the approved internal audit plan for 2025/26. The objective was to assess whether system based financial controls are effective, the finance system contains accurate and timely information and adequate processes are in place to ensure adequate segregation of duties and approvals where required. This included the controls surrounding the finance system set-up, policies and procedures, journal entries, control account reconciliations, suspense accounts, bank mandates, invoices and credit notes.

The Finance team are responsible for the day-to-day management of the finance system and activities. The Service currently use Sage as its finance system and is in the process of transferring to the Technology One system. Processes are supported by documented policies covering journals, bank and control account reconciliations, accounts receivable and sales ledger activities. These outline the key steps for preparing, reviewing and authorising financial transactions.

**Conclusion:** Overall, we found that key financial controls were well designed and consistently applied across the areas reviewed. Evidence demonstrated a strong segregation of duties, clear procedural documentation and appropriate review and approval mechanisms. Controls, based on our sample testing, operated reliably across journals, reconciliations, supplier set-up and invoicing, with processes followed as documented and supported by appropriate authorisation. We noted only a small number of isolated issues, including occasional delays in posting journals and instances where customer order numbers were not included on invoices or credit notes. Management provided reasonable explanations for these cases, and further sample testing confirmed that the controls themselves were operating as intended. Overall, the control environment was robust, with weaknesses limited to minor documentation and timeliness matters.

**Internal audit opinion:**

				<p>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.</p>
<b>Minimal Assurance</b>	<b>Partial Assurance</b>	<b>Reasonable Assurance</b>	<b>Substantial Assurance</b>	

---

**Audit themes:** **We found the following controls to be adequately designed and operating effectively:**

**Policies and Procedures** - Clear and comprehensive procedural guidance is in place across journals, reconciliations, banking, and sales ledger processes, supported by practical walkthroughs that enable consistent application. All documents reviewed were current, approved, and accessible to staff.

**User Set Up** - At the time of the review, the finance system had not been implemented meaning we were unable to confirm compliance with expected user set up process. As a result, we conducted a walkthrough of the new user set up process in Sage and confirmed that access is restricted to appropriate staff and user rights are limited to ensure segregation of duties.

We were advised by the Exchequer and Systems Manager that forms for a Level 1 or Level 2 user must be completed by line managers and submitted prior to set up in the finance system. We confirmed that to be approved for Level 2 access on the system and approve payments, a staff member must be of Grade 5 or higher.

**Supplier Setup** - Through review of a sample of 10 new suppliers set up on Sage since April 2025, we confirmed that appropriate preparer, reviewer, and approver checks were applied and supported by evidence.

**System Access and User Controls** - Finance system access was well-structured through defined user levels, approval routes, and restrictions that maintained segregation of duties.

**Journal Processing** – Through review of a sample of 20 journal entries, we noted that clear segregation between preparer and approver was applied, complete supporting documentation was retained, and adherence to authority limits as appropriate.

Through data analytics testing, we confirmed consistent posting behaviour and good-quality descriptions across the population. We confirmed that no journals were posted on weekends and no journals contained blank or generic descriptions such as 'miscellaneous'. We sought to review a sample of 10 journals with round number values, however three had already been captured in our original sample of 20 thereby reducing the testing to seven journals. We confirmed in all seven instances that the appropriate processes had been followed in terms of timeliness of posting and authorisation requirements were followed.

**Control Account Reconciliations** - For four control accounts across three months, we confirmed all were accurate, well-supported, and subject to appropriate review, with segregation of duties applied as appropriate. In all instances bar one month for one account, reconciliations were completed within expected timeframes, and alternative arrangements for long-term liabilities were appropriately incorporated into quarterly reporting. In the remaining instance, this related to capacity constraints resulting in the Fire Brigade Union Current Liabilities account reconciliation being completed later than expected at the start of the month following the reconciliation period.

**Suspense Accounts** - During the period of review, we noted that no entries were made into suspense accounts, indicating strong processes for timely allocation and accurate coding of transactions.

**Bank Mandate Controls** - We confirmed that bank mandates were accurately maintained with clear approval structures and restricted payment authority. Dual sign-off requirements above the threshold were consistently embedded within the organisation's banking arrangements.

**Accounts Receivable Processing** - Through review of a sample of 20 invoices and all 16 credit notes processed since April 2025, we noted that processing reflected strong segregation of duties, accurate matching to request forms, and alignment with system records. All credit notes and invoices reviewed complied with delegated authority requirements and demonstrated consistent documentation standards.

---

**Debt Management** - We confirmed aged debt reporting as at January 2026 demonstrated that all outstanding balances were less than 30 days overdue at the time of review. No bad debt write-offs had been required during the period, indicating effective debt collection and monitoring controls.

---

## 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.

We have not agreed any management actions as part of our review.

# AUDIT OUTCOME OVERVIEW – HEALTH & SAFETY - CONTAMINANTS

**Background:** We undertook a review of Health and Safety Contaminants as part of the approved 2025/26 internal audit plan. The objective of the review was to assess the adequacy and effectiveness of controls surrounding contaminant management, training compliance, health surveillance, and governance arrangements.

At the time of audit in December 2025, the Service was reviewing its Contamination Prevention and Management Policy, and implementing a new Learning Management System (Cornerstone SDS) to improve training oversight. Governance is provided by the Contaminants Working Group (CWG), supported by the Health, Safety and Wellbeing Committee (HSWC), with operational responsibilities delegated to Health and Safety Officers, Station Managers, and the Occupational Health team.

Processes are documented within the Contamination Prevention and Management Policy, which sets out procedures for contamination control, incident reporting, and exposure monitoring. Key mechanisms include contaminants exposure forms completed after incidents, biannual station management assessments to check compliance with contaminant handling standards, and structured learning from incidents shared through regular bulletins with staff. Health surveillance regarding contaminants exposure is managed by the Occupational Health provider and recorded on Firewatch.

For 2025, 413 operational staff were required to complete mandatory contaminants training, with compliance monitoring soon to be enhanced through Cornerstone SDS. Exposure data is aggregated quarterly, with recent analysis showing a 32.5% reduction in total exposures from Q1 to Q2.

**Conclusion:** Overall, we found that the Service has in place well-designed controls for managing contaminants, with a clear policy, effective incident reporting, and consistent use of contaminants exposure forms. Governance forums actively review exposure trends, and learning from incidents is shared through regular bulletins with staff. Health surveillance arrangements are in place, and most checks are completed as required.

However, our review identified some weaknesses in the controls framework. For instance, the Contamination Prevention and Management Policy was overdue for review, and the Terms of Reference for key committees lacked defined review dates and meeting frequencies. Training compliance remained low, with no central oversight until the new LMS is implemented. Facilities specifications inspections to assess contaminants handling standards were carried out in 2025, but follow-up on corrective actions was noted as inconsistent. We also noted two overdue health surveillance checks, highlighting the need for stronger monitoring.

**Internal audit opinion:**

  
**Minimal Assurance**

  
**Partial Assurance**

  
**Reasonable Assurance**

  
**Substantial Assurance**

Taking account of the issues identified, the Authority 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).

**Audit themes:**

**We identified the following exceptions, resulting in the agreement of three medium priority management actions:**

**Training Compliance:** LMS records showed that only 237 / 413 operational staff (57%) had completed mandatory training, with just 108 staff (26%) accessing the module since January 2025, and no central oversight currently in place to track compliance. A new eLearning system planned for January 2026 will introduce central monitoring. **(Medium)**

**Health Surveillance:** Through review of 20 operational staff records, we identified that two individuals had overdue Respiration, Perfusion and Mental Status (RPM) and/or asbestos medical assessments, creating a gap in mandatory health monitoring requirements. **(Medium)**

**Facilities Specification Inspections:** A review of five facilities specification inspections conducted in 2025 noted all were completed; however, four stations had between one and six areas not meeting minimum standards, and although actions were raised in three inspections, there was no evidence of documented formal review and follow-up or confirmation that deficiencies were resolved. Moreover, in one case, only comments were recorded and no formal actions were set. **(Medium)**

**We noted the following controls to be well designed and operating effectively:**

**Policy:** A Contamination Prevention and Management Policy is in place and accessible to all staff via the intranet. The policy clearly sets out roles and responsibilities for the service, the Contaminants Project Group, managers, and employees, and provides procedures for contamination management, incident reporting, training, and contaminants exposure monitoring. Supporting details are included within the associated documents.

**Training:** New starters receive contaminants training as part of the Wellbeing Induction, supported by an induction pack and mandatory Learning Management System (LMS) modules to be completed within four weeks and refreshed annually. Training content is comprehensive, covering exposure procedures, PPE use, zoning, and health surveillance. A new LMS (Cornerstone SDS) is being implemented in January 2026 to enhance compliance tracking, automate reminders, and improve management oversight.

**Incident Management:** Through review of 20 Health and Safety incidents since January 2025, we confirmed that all forms were fully completed with incident details, severity ratings, treatment information and memos, with the sole RIDDOR-reportable case submitted to HSE within seven working days and recommendations implemented. The only contaminant-related incident involved damaged training equipment, which was removed immediately while enquiries were raised with Oxfordshire and Buckinghamshire Fire and Rescue Services, and next steps were being progressed in line with procedures; of the 20 cases, 17 were closed and two investigations remained ongoing, with all incidents and resulting recommendations tracked through quarterly HSWC reporting.

**Contaminants Exposure:** We reviewed 10 staff exposure incidents involving contaminants since April 2025 and confirmed that an incident form was completed in every case, detailing the nature of the exposure, the hazardous substance involved, and confirmation that decontamination procedures were followed. No illnesses or medical treatment were reported in the sample; therefore, none were formally logged as health and safety incidents. All forms were signed by the Health and Safety Officer.

**Learning and staff updates:** Quarterly Contaminants Management updates are shared with staff through intranet posts, with the most recent update issued in November 2025. These updates include contaminants exposure data and information for operational staff on managing contamination. Posters are displayed at all fire stations, providing contaminants handling guidance and outlining the use of exposure forms.

**Contaminants Working Group Monitoring and Reporting:** Through review of three CWG months, we confirmed reporting of total exposures (286 in Q1 and 193 in Q2), contaminants-handling data, trend analysis, exposure-form commentary, discussion points and actions, all validated against source records, with actions appropriately assigned and tracked to closure.

---

**HSWC Oversight and Incident Governance:** Through review of HSWC papers for August and November 2025, we confirmed that contaminants updates were presented verbally, actions were raised where issues were identified, and wider safety incidents including RIDDOR reports and ongoing investigations with outstanding recommendations were consistently captured within committee reporting.

We also agreed **two** low priority management actions, details of which can be found within the detailed findings and actions section of this report.

# SUMMARY OF MANAGEMENT ACTIONS

The action priorities are defined as\*:

**High**

Immediate management attention is necessary.

**Medium**

Timely management attention is necessary.

**Low**

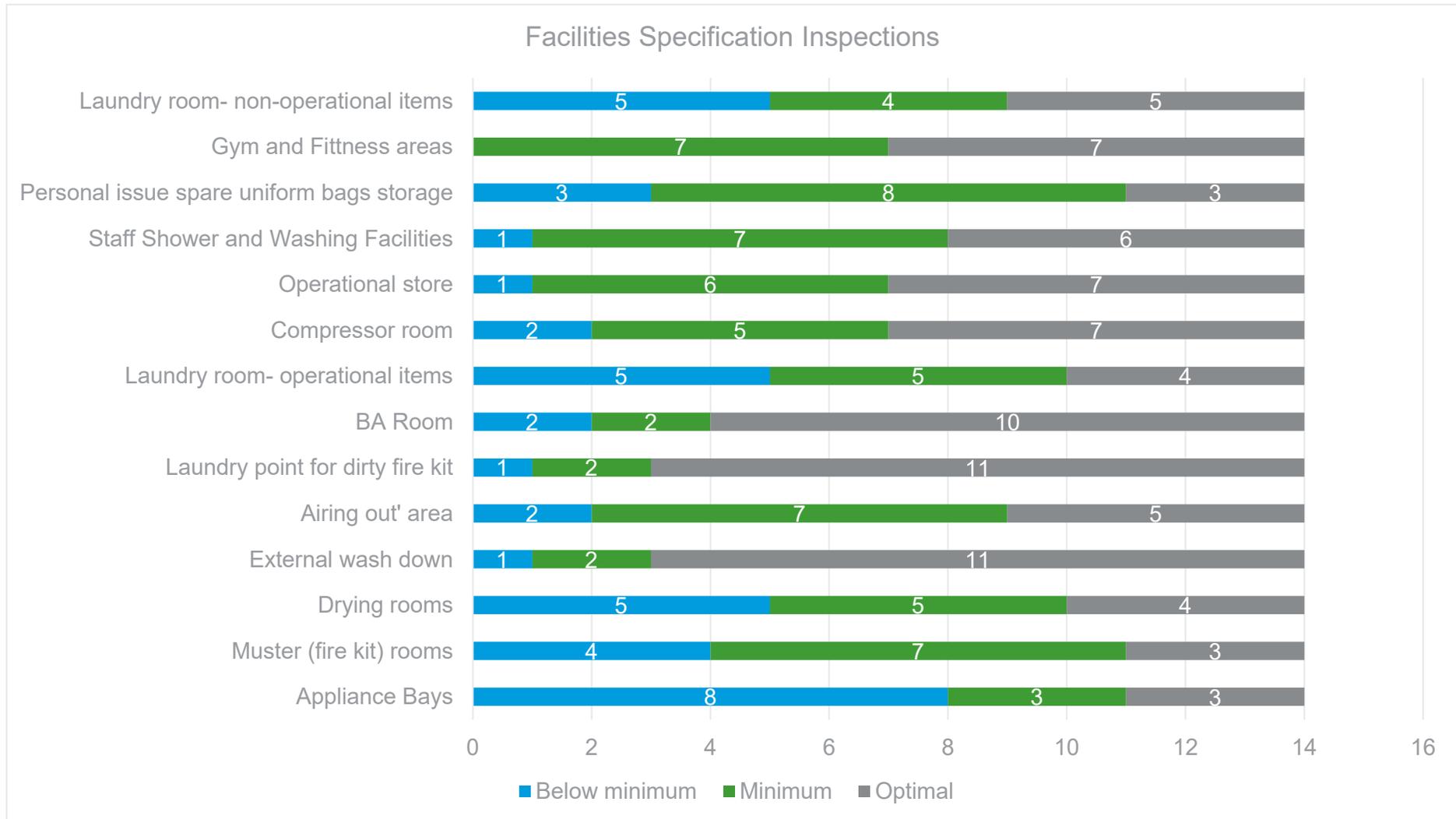
There is scope for enhancing control or improving efficiency.

Ref	Action	Priority	Responsible Owner	Date
2	Upon implementation of the Cornerstone SDS system, we will centrally track training compliance, routinely report it to the appropriate forum, and escalate any non-compliance promptly.	Medium	Helen Morbin, Health, Safety and Wellbeing Manager	31 March 2026
3	We will carry out routine annual or biennial checks of all operational staff to ensure that all required medical assessments are completed on time and accurately recorded. Any assessments that are overdue or approaching their due date will be scheduled promptly.	Medium	Helen Morbin, Health, Safety and Wellbeing Manager	31 March 2026
4	We will assess facilities specification inspections, and for all areas that fall below the minimum standard, formal actions will be raised, tracked through to completion, and reported to relevant forum Follow-up will be documented to confirm that mitigating actions are tracked to completion, supporting progress toward meeting the minimum contaminant-handling standards.	Medium	Helen Morbin, Health, Safety and Wellbeing Manager	31 March 2026

# APPENDIX A: DATA ANALYTICS

The following is a summary of findings from our analytical work.

## Facilities Specification Programme:



---

**RSM Analysis** – Review of facilities specification inspections across 14 stations (contaminants management) identified 40 instances where stations were assessed Below Minimum Standard across the assessed areas.

Below Minimum Standard assessments were found across following areas:

- Appliance Bays: eight stations (57.1%)
- Laundry room – operational items (check 1): five stations (35.7%)
- Laundry room – operational items (check 2): five stations (35.7%)
- Drying rooms: five stations (35.7%)
- Muster (fire kit) rooms: four stations (28.6%)
- Personal issue spare uniform bags storage: three stations (21.4%)
- Compressor room: two stations (14.3%)
- BA Room: two stations (14.3%)
- Airing out area: two stations (14.3%)
- Staff Shower and Washing Facilities: one station (7.1%)
- Operational store: one station (7.1%)
- Laundry point for dirty fire kit: one station (7.1%)
- External wash down: one station (7.1%)

The highest proportion of Below Minimum Standard outcomes was recorded for Appliance Bays (57%), followed by laundry/drying-related provisions (36% across multiple stations). Lower levels of Below Minimum Standard outcomes were recorded for shower/washing, operational stores, laundry point for dirty fire kit, and external wash down (each seven percent), with no Below Minimum Standard outcomes recorded for gym and fitness areas.

# Employment Rights Bill 2025

## Implementation Timeline (October 2025)

### Autumn 2025 (Post-Royal Assent)

- Repeal of Strikes (Minimum Service Levels) Act 2023
- Simplification of industrial action notices
- Unfair dismissal protection for employees involved in industrial action

### April 2026

- Day-one rights for:
  - Statutory Sick Pay (SSP) (removal of lower earnings limit and waiting days)
  - Paternity leave and unpaid parental leave
- Launch of the Fair Work Agency (enforcement of labour standards)
- Doubling of collective redundancy protective award (from 90 to 180 days)
- Enhanced whistleblowing protections (sexual harassment counts as qualifying disclosure)

### October 2026

- Fire-and-rehire restrictions
- New duties to prevent sexual harassment
- Extended employment tribunal claim time limits
- Boost to trade union access rights

### During 2027

- Day-one unfair dismissal rights (with statutory probation period rules)
- Restrictions on zero-hours contracts
- Right to reasonable notice of shifts and shift changes
- Mandatory gender pay gap and menopause action plans
- Expanded flexible working rights
- Bereavement leave
- Change to collective redundancy consultation thresholds
- Regulation of umbrella companies