



STAFFORDSHIRE FIRE AND RESCUE SERVICE

Internal Audit Progress Report

26 July 2022

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1 Key messages

The internal audit plan for 2022/23 was approved by the Ethics, Transparency and Audit Panel (ETAP) at the 25th May 2022 meeting. This report provides an update on progress against that plan and summarises the results of our work to date.



Fieldwork dates have been set provisionally for the audits scheduled for 2022/23. Planning meetings have been held or are scheduled and assignment planning sheets will be issued shortly for a number of audits.



Regular catch-up meetings have been held between RSM and management in order to provide updates in relation to changes within the organisation, impact to operations and also to discuss sector wide issues that may have an impact on the internal audit plan.



We have shared with management and ETAP members a number of briefings which are outlined in Appendix B below.



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	Opinion issued			Actions agreed		
				L	M	H
No final reports for 2022/23 have been issued						

Appendix A – Progress against the internal audit plan 2022/23

Assignment	Status / Opinion issued	Actions agreed			Target ETAP as per IA plan	Actual ETAP
		L	M	H		
Procurement – PFI	Scoping meeting held and audit to commence 12 August 2022	-			October 2022	
Framework for Compliance with Legal and Regulatory Requirements: Freedom of Information	Scoping meeting held and audit to commence 8 August 2022	-			October 2022	
Governance - Immediate Detriment Framework	Scoping meeting held and audit to commence 25 July 2022	-			October 2022	
Governance - Community Safety Plan	Scoping meeting held and audit to commence 12 September 2022	-			December 2022	
NFI Data Matching	Work has commenced	-			-	
Framework for Compliance with Legal and Regulatory Requirements: Data Protection	Scoping meeting to be arranged	-			February 2023	
Cyber Security	Scoping meeting to be arranged	-			February 2023	
Financial Controls – Pension Arrangements	Scoping meeting to be arranged	-			February 2023	
Financial Controls – Payroll	Scoping meeting to be arranged	-			February 2023	
Follow Up of Previous Internal Audit Management Actions	Scoping meeting to be arranged	-			February 2023	



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 not been any changes to the 2022/23 audit plan since the last ETAP meeting.

Annual Opinion 2022/23

The ETAP should note that the assurances given in our audit assignments are included within our Annual Assurance report. In particular, the ETAP should note that any negative assurance opinions will need to be noted in the annual report and may result in a qualified or negative annual opinion.

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 ETAP.



Client Briefings

Since the last meeting we have issued our latest quarterly Emergency Services Briefing (June 2022). This has been circulated to members.

Appendix C - Key performance indicators (KPIs)

Delivery				Quality			
	Target	Actual	Notes (ref)		Target	Actual	Notes (ref)
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	n/a		Liaison with external audit to allow, where appropriate and required, the external auditor to place reliance on the work of internal audit	Yes	N/A	
Final report issued within 3 days of management response	3 days	n/a		Response time for all general enquiries for assistance	2 working days	1 working day	
				Response for emergencies and potential fraud	1 working days	N/A	

Notes

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

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

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