



STAFFORDSHIRE FIRE AND RESCUE SERVICE

Internal Audit Progress Report

27 September 2021

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1 Key messages

The internal audit plan for 2021/22 was approved by the Ethics, Transparency and Audit Panel (ETAP) at the 10th February 2021 meeting. This report provides an update on progress against that plan and summarises the results of our work to date. As the developments around Covid-19 impacts on all areas of the organisation's risk profile, we will continue to work closely with management to deliver an internal audit programme which remains flexible and agile to ensure it meets your needs.



Fieldwork dates have been set provisionally for the audits scheduled for 2021/22. Planning meetings have been held or are scheduled and assignment planning sheets will be issued.



We have issued one report as a draft report since the last ETAP which is in relation to Business Continuity. In addition, we have completed our work around ICT and this has been debriefed and the draft report will be issued in due course. We have also scoped the joint review relating to Fleet Management and we are awaiting confirmation to the agreed scope.



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 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 2021/22 have been issued				

Appendix A – Progress against the internal audit plan 2021/22

Assignment	Status / Opinion issued	Actions agreed			Target ETAP as per IA plan	Actual ETAP
		L	M	H		
Business Continuity	Draft report issued				December 2021	
ICT	Debrief Completed				December 2021	
Finance Controls	Scoping meeting to be arranged – 4 October 2021				December 2021	
Governance	Initial discussions held and Scoping meeting to be arranged				October 2021 (will now be February 2022)	
Fleet Management	Audit Scope issued				December 2021	
Estates	Scoping meeting to be arranged				February 2022	
Payroll	Scoping meeting to be arranged				May 2022	
Human Resources – Training & Development	Audit agreed – w/c 28 th Feb 2022				October 2021 (will now be May 2022)	
NFI	If and as required				-	
Follow Up of Previous Internal Audit Recommendations	Scoping meeting to be arranged				May 2022	



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 are two changes to the Internal Audit Plan – both in relation to timing. It has been agreed to defer the start of the Training & Development audit to February 2022, due to internal changes within that team and allowing time for changes to embed. The Governance review has been deferred to report to February 2022 ETAP, to recognise changes in the Commissioner and priorities.

Annual Opinion 2021/22

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. We will provide further updates throughout the year.

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 the Emergency Services Briefing for August 2021. 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		Conformance with PSIAS and IIA Standards	Yes		
Draft reports issued within 10 days of debrief meeting	10 days		Liaison with external audit to allow, where appropriate and required, the external auditor to place reliance on the work of internal audit	Yes		
Final report issued within 3 days of management response	3 days		Response time for all general enquiries for assistance	2 working days		
			Response for emergencies and potential fraud	1 working days		

Notes



For more information contact

Dan Harris, Head of Internal Audit

Daniel.Harris@rsmuk.com

Tel: 07792 948767

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 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 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 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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