

# Staffordshire Fire & Rescue Service

## Internal Audit Progress Report

ETAP – 19 June 2024

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# 1 Key messages

The internal audit plan for 2024/25 was approved by the ETAP at the 27 February 2024 meeting. We continue to work closely with management to deliver an internal audit programme which remains flexible and 'agile' to ensure it meets your needs throughout the year and based on your emerging risks and changing circumstances.

This report provides an update on progress against the 2024/25 audit plan.

Since the approval of the Audit Plan, we have agreed the fieldwork dates for the reviews with management.



We have completed the fieldwork for the Procurement review and a draft report will be issued shortly.

In addition, the scoping meeting for the Protection Activity audit has also been completed and is scheduled to take place in August 2024.

## Appendix A – Progress against the internal audit plan 2024/25

Assignment	Status / Opinion issued	Actions agreed			Target ETAP (as per original IA plan and revised per change control*)	Actual ETAP
		L	M	H		
Procurement	Fieldwork Completed – Debrief Completed	-			September 2024	
IT Controls – Third Party	Scheduled for w/c 24th June 2024	-			September 2024	
Protection Activity	Audit scoping completed and agreed. Fieldwork Scheduled for w/c 5th August 2024	-			December 2024	
HR - Absence Management	Scheduled for w/c 27 <sup>th</sup> August 2024	-			December 2024	
Capital Framework	Scheduled for w/c 6 <sup>th</sup> January 2025	-			March 2025	
Follow Up	Scheduled for w/c 27 <sup>th</sup> January 2025	-			March 2025	
Key Financial Controls	Scheduled for w/c 17 <sup>th</sup> February 2025	-			May 2025	



## Appendix B – Other matters

### Changes to the audit plan

There has been one change to the audit plan since the last ETAP meeting. Following a re-prioritisation of the audit plan by the Force and Commissioner, the joint Estates review with Fire was considered no longer essential for coverage during 2024/25. As such, the Service had some audit resource available and it was deemed appropriate to utilise that resource to complete an audit of Protection Activity to ensure that the Service have a plan in place to deal with high risk premises based upon the new methodology introduced by the National Fire Chiefs Council (NFCC).

### Head of Internal Audit Opinion 2024/25

We will provide further updated during the year as reports are finalised.

### 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 assessment.



## For more information contact

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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.

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

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